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SEVENTY FIRST ANNUAL REPORT

OF THE

SOUTH CAROLINA TAX COMMISSION

TO THE

GOVERNOR

AND THE

GENERAL ASSEMBLY

1985

PRINTED UNDER THE DIRECTION OF THE
STATE BUDGET AND CONTROL BOARD

SEVENTY FIRST ANNUAL REPORT OF THE
SOUTH CAROLINA TAX COMMISSION
TO THE GOVERNOR AND GENERAL ASSEMBLY

Columbia, South Carolina
September 1, 1985

To His Excellency, Richard W. Riley, Governor, and the General Assembly of the State of South Carolina:

The South Carolina Tax Commission herewith submits its seventy-first annual report showing the assessed value of properties assessed and equalized by the Commission, and collections from the various revenue acts administered by the Commission and certain statistical information pertaining to revenue collections.

LETTER OF TRANSMITTAL

Columbia, South Carolina
September 1, 1985

To His Excellency, Richard W. Riley, Governor, and the General Assembly of the State of South Carolina:

We have the honor to transmit herewith the report of the South Carolina Tax Commission for the fiscal year ending June 30, 1985, in accordance with Section 12-3-140 (13), and Section 61-3-260, Code of Laws of South Carolina, 1976.

Respectfully submitted,

John T. Weeks, Chairman
S. Hunter Howard, Jr.
John M. Rucker
Commissioners

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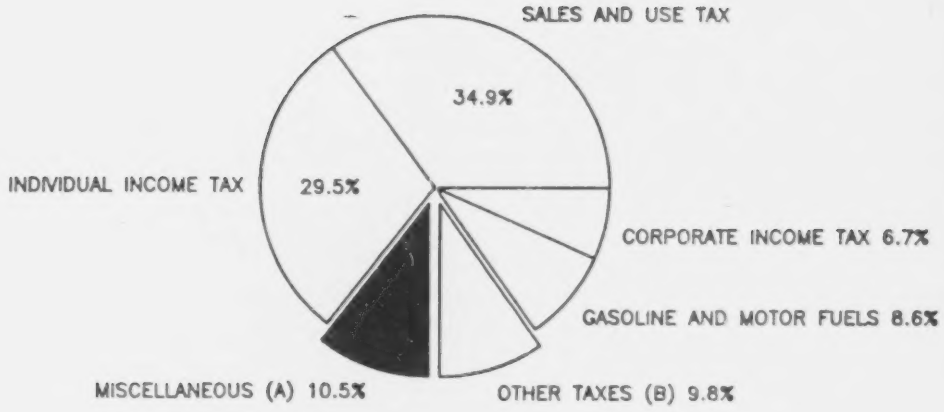
SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1984-1985

REVENUE



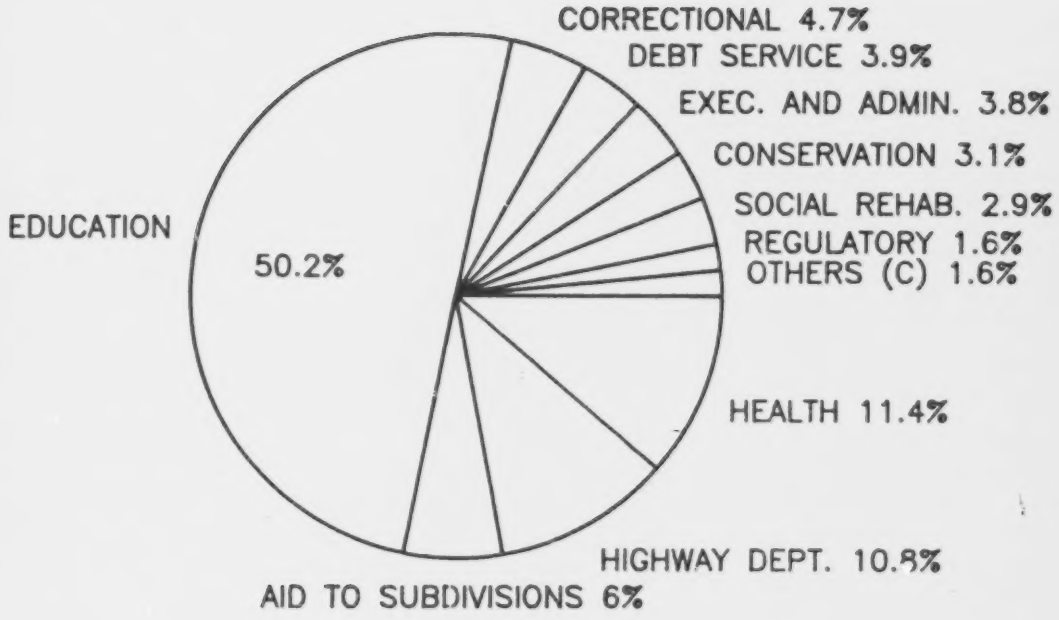
UNSHADED AREAS – COLLECTED BY TAX COMMISSION

Miscellaneous (A)		Other Taxes (B)	
Debt Service Transfer	.625%	Alcoholic Liquors Tax	1.481%
Earned on Investments	2.315%	Beer and Wine Tax	2.062%
Health Ins. Res. Fund Trans.	.928%	Business License Tax	1.038%
Highway Department Fees	1.883%	Corporation License Tax	.869%
Indirect Cost Recoveries	.505%	Documentary Tax	.568%
Insurance Department	1.892%	Estate Tax	.786%
Misc. Departmental Revenue	.616%	Soft Drinks Tax	.520%
Other Misc. Revenue	1.767%	Miscellaneous Tax Revenue	2.486%
Total	10.531%	Total	9.810%

* Individual Income Tax Collections Include declaration and withholding less refunds.

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1984-1985

EXPENSE



Others (C)	
Judicial	.702%
Legislative	.747%
Transportation	.121%
Miscellaneous	.029%
Total	1.599%

HISTORY OF THE SOUTH CAROLINA TAX COMMISSION

The South Carolina Tax Commission was created in 1915 for the sole purpose of bringing about equalization of assessments of property for taxation. At that time the State, counties and municipalities imposed a tax upon real and personal property. The first power assigned to the Tax Commission was "the Commission shall have and exercise all the powers conferred by law upon the former State Board of Equalization and upon the former State Board of Assessors prior to February 20, 1915." Originally the Commission was composed of a full time Chairman and two members on a per diem basis. The General Assembly indicated its intention to create a body as free as possible from political considerations by arranging for the terms of the members to be staggered so that one would expire each two years.

In 1920 the deflation that followed World War I and the decrease in cotton production due to the advent of the boll weevil caused the General Assembly of South Carolina to give serious consideration to some form of a relief to agriculture from an increased tax burden. A special committee was appointed for the purpose of studying the tax system and the committee was directed to make recommendations as to sources of revenue. The special committee on revenue and taxation made a most comprehensive report and the public interest was so awakened with the results that in 1922 the General Assembly embarked upon a program designed to eventually remove the tax on tangible property from the tax structure of South Carolina and to leave that field of taxation entirely to the counties and cities. That objective was finally reached in 1940 when the last State property tax levy, a three mill constitutional levy, was removed.

The General Assembly of 1922 pursuant to recommendations of the Special Committee enacted an Income Tax law and an Inheritance Tax law and an increase in Corporation License fees and a Gasoline Tax. The General Assembly of 1923 in furtherance of the general program of more equitably distributing the tax burden and ultimate removal of the property levy enacted the Business License law imposing taxes for the privilege of dealing in cigars, cigarettes, smoking tobacco, ammunition and candy. The latter was subsequently repealed. Also a tax was imposed for the privilege of operating places of amusement and a stamp tax was placed on documents. In 1925 the indirect program was further projected by the enactment of a tax for the privilege of dealing in soft drinks and cosmetics. The latter was subsequently repealed. The indirect tax program was now largely complete, but the repeal of the national prohibition amendment in 1933 opened up new sources of revenue and in that year the tax on 3.2% beer was enacted. In 1935 this was broadened to cover 5% beer, wine and alcoholic liquors. Although the State in 1922 embarked upon a program designed to abolish all property taxes and turn over that field completely to the subdivision of the State, it retained in its administrative organization for the purposes of equalization all the machinery involved in the assessment and equalization of property.

Many changes have occurred since 1922, during which year the Commissioners were put on a full time basis. In 1945 the General

Assembly passed an act to enlarge the powers and duties of the South Carolina Tax Commission and to increase the number of Commissioners by two, bringing the total number of Commissioners to five. The increase in the number of Commissioners was due to the transfer of the enforcement of the Beer and Wine and Alcoholic liquors tax laws to the Tax Commission. The 1967 General Assembly passed an act setting up the Alcoholic Beverage Control Commission and transferring the enforcement of the Beer and Wine and Alcoholic liquors tax laws to said Commission. The act transferred two Commissioners of the Tax Commission to the Alcoholic Beverage Control Commission, leaving the Tax Commission with three Commissioners.

SOUTH CAROLINA TAX COMMISSION
DESCRIPTION OF PROGRAMS

I. ADMINISTRATION AND PROGRAM SUPPORT

A. ADMINISTRATIVE

The State Tax Commission operates under the general supervision and control of a three member Commission appointed by the Governor, with advice and consent of the Senate, for six year terms, staggered at two year intervals. The Governor designates one member as Chairman.

The Executive Director is appointed by the Commission and is responsible for the day-by-day operation of the Commission's employees, and is assisted by the six line Division Directors.

In addition to providing executive direction and agency policy, an integral part of the Administrative Division is the basic support functions rendered the Agency for Personnel and Payroll, Budgeting, Internal Audit, Legal, EEO and Training, Special Investigations, Research, and Service Functions.

The three member Commission, under the Administrative Procedures Act, functions as Quais Judicial Body, hearing formal and informal tax appeals, rendering decisions by interpreting the tax statutes of the State.

II. INFORMATION RESOURCES MANAGEMENT

This program performs the major data processing functions of the Agency by maintaining all transactions affecting the collection of taxes.

It maintains master files, delinquent control notification, computer audits all Sales and Individual Income Tax Returns, prepares statistical and accounting report, balances all refunds issued as a result of overpayment of tax liability, and performs the necessary function for key entry data, computer operation, and programming.

Insures computer capacity by continuous system up-dates. Maintains security of data processing records and continually up-dates knowledge and skills of programmers and computer operations.

III. AUDIT AND COLLECTIONS

A. INCOME AND ESTATE DIVISION

This program is responsible for the administration of the South Carolina Code of Laws and regulations promulgated thereunder as they relate to Bank Tax,

Corporate License Tax, Domestic Insurance Tax, Estate and Gift Tax, Individual Income Tax, Corporate Income Tax, Savings and Loan Association Tax, and Unclaimed Property.

B. SALES AND LICENSE DIVISION

This program is responsible for the administration of the South Carolina Code of Laws and regulations promulgated thereunder as they relate to Accommodations Tax, Admissions Tax, Alcoholic Liquors Tax, Ammunition Tax, Beer and Wine Tax, Bingo Tax, Business License Tax, Casual Excise Tax, Coin Operated Devices Tax, Commercial Nuclear Waste Tax, Documentary Tax, Electric Power Tax, Forest Renewal Tax, Motor Fuel Tax, Public Recreation Tax, Registration Fees, Retail License Tax, Sales and Use Tax, and Soft and Bottled Drink Tax.

C. PROPERTY DIVISION

This program is responsible for the administration and enforcement of the Property Tax Statutes by collecting Aircraft Tax and Private Car Line Tax.

Insure that all property required to be appraised is accurately assessed and certified for collection. Assist and direct programs of reassessment and equalization of all real property of counties. Determination of the valuation and assessment of the real and personal property of all manufacturers, public utilities, pipeline companies and all business personal property of merchants and associates businesses in the State.

Administer the equalization of Property Tax assessments among the State's forty-six counties and provide technical assistance to county appraisers and assessors.

Provide comprehensive technical appraisal and mapping assistance to all county governments.

Improve the level of appraisal quality in the State through better control of assessment procedures.

D. FIELD SERVICES DIVISION

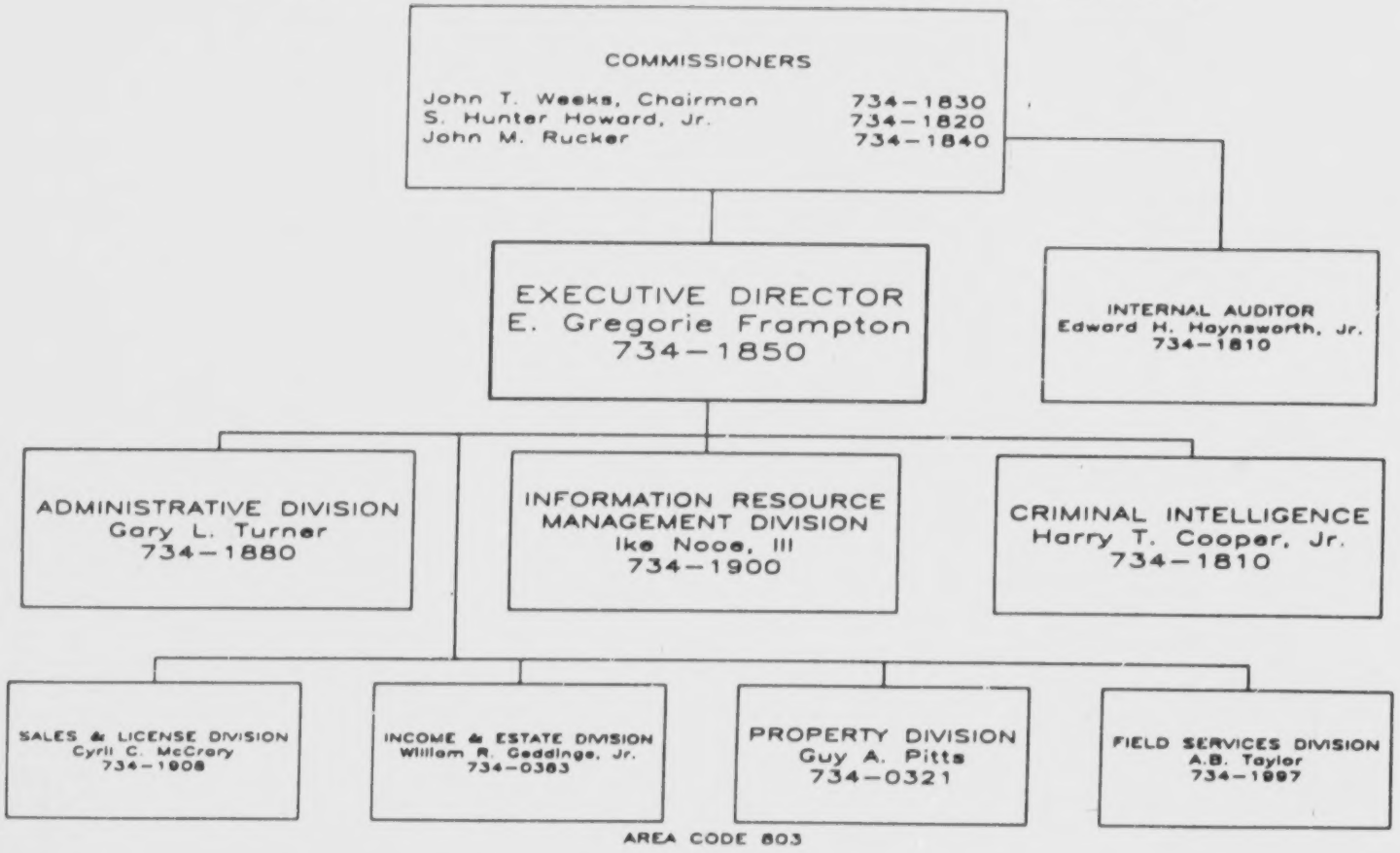
This program is responsible for all field audits and delinquency collections both domestic and foreign for all taxes. Maintains statewide coverage through district office assignments.

Performs audit of individual and corporate tax records to ascertain if a tax liability or overpayment exists.

Assist taxpayer in complying with the tax statutes of the State.

Audits records of individuals and corporations operating in the State, with out-of-state and in-state headquarters, to ascertain tax liabilities.

SOUTH CAROLINA TAX COMMISSION



AREA CODE 803

GENERAL INFORMATION

The South Carolina Tax Commission mailed 1,844,467 pieces of mail during the fiscal year 1984, as compared with 4,093,030 pieces of mail during the fiscal year 1985; an increase of 121.9%.

During the fiscal year 1984, 4,341,600 pieces of mail were received by the Tax Commission, as compared with 4,726,800 for the fiscal year 1985; an increase of 8.9%.

During the fiscal year 1984, 959,731 refunds on declarations and withholding were made as compared with 1,038,977 for the fiscal year 1985; an increase of 8.3%.

During the fiscal year 1985, the Tax Commission held 89 hearings on Income Tax, Sales and Use Tax, Property Tax, License Tax and Estate Tax matters.

The reassessment unit of the Property Tax Division was organized in 1961. At that time only one county requested assistance in the assessment program. At present, the reassessment unit of the Property Tax Division is actively engaged in 46 counties.

Since 1962, the Tax Commission has maintained an intensive audit program in order to better provide for more equitable assessment of personal property and better administration and enforcement laws in the respect.

Additional tax collected during the fiscal year 1985 totaled $61,650,466.13, of which $28,532,770.29 was collected by the Tax Commission's field force and $33,117,695.84 was collected in the office.

TABLE NO. 1 - SOUTH CAROLINA TAX COMMISSION
COMPARATIVE REVENUE STATEMENT (NET)

	FISCAL YEAR ENDING JUNE 30, 1984	FISCAL YEAR ENDING JUNE 30, 1985
GENERAL FUND REVENUE COLLECTIONS		
ADMISSIONS TAX	$ 3,500,000.00	$ 3,500,000.00
AIRCRAFT TAX	152,905.38	457,936.10
ALCOHOLIC LIQUORS TAX	41,709,246.53	42,620,585.58
BANK TAX	4,838,620.36	7,632,431.99
BEER AND WINE TAX	57,126,320.76	59,361,859.74
BINGO TAX	2,550,777.10	2,650,590.23
BUSINESS LICENSE TAX	29,763,664.22	29,877,535.65
CASUAL EXCISE TAX	9,120,187.46	8,804,979.76
COIN OPERATED DEV. TAX	6,046,393.32	5,756,186.64
COMM. NUCLEAR WASTE TAX	3,902,892.00	4,855,891.72
CORPORATION LICENSE TAX	21,337,075.52	25,002,395.67
DOCUMENTARY TAX	16,785,973.03	16,359,744.45
DOMESTIC INSURANCE TAX	1,977,482.18	2,129,380.39
ELECTRIC POWER TAX	13,076,362.31	13,411,124.59
ESTATE TAX	17,805,222.32	22,617,426.75
GASOLINE TAX -- COUNTIES	15,431,328.68	15,943,518.51
GIFT TAX	1,121,005.65	1,496,355.09
INCOME TAX - CORPORATION	154,483,469.08	192,150,950.41
INCOME TAX - INDIVIDUAL	795,480,492.26	850,813,835.22
PRIVATE CAR LINES TAX	1,135,234.20	1,056,556.54
PUBLIC RECREATION TAX	1,725.00	1,275.00
REG. FEES - PUBLIC SERV. COMM.	1,375,546.00	1,511,637.00
RETAILERS LICENSE TAX	1,193,237.33	3,776,168.93
SALES AND USE TAX	790,133,372.64	820,533,592.17
SAVINGS & LOAN ASSOC. TAX	19,241.11	(12,370.93)
SOFT & BOTTLED DRINK TAX	13,192,014.60	14,969,762.18
UNCLAIMED PROPERTY FUND	524,523.60	2,337,042.57
TOTAL GENERAL FUND REVENUE	$2,003,784,312.64	$2,149,616,391.95
GENERAL FUND REVENUE COLLECTIONS		
ACCOMMODATIONS TAX	$ 0.00	8,641,158.89
ADM. TAX-WILDLIFE RESOURCES	7,531.68	7,791.54
ADM. TAX - PARKS REC. & TOURISM	2,256,461.18	2,368,395.10
AMMUNITION TAX - WILDLIFE	88,025.91	($35,479.02)
EDUCATION IMPROVEMENT FUND	0.00	182,524,108.21
FOREST RENEWAL TAX	542,902.21	264,344.22
GASOLINE TAX - HIGHWAY DEPT.	184,291,553.64	190,412,253.60
GASOLINE TAX - WILDLIFE RESOURCES	925,879.74	956,611.10
HIGHWAY USE TAX - HWY. DEPT.	3,642,938.25	3,743,151.97
REG. FEES - HIGHWAY DEPT.	810,755.00	932,398.00
SPECIAL FUEL - HWY. DEPT.	33,307,521.09	35,979,359.91
TOTAL ALLOCATED FUNDS	$225,873,568.70	$425,794,093.52
TOTAL TAX COMMISSION COLLECTIONS	$2,229,657,881.34	$2,575,410,485.47

TABLE NO. 2 - PERCENT CHANGE FOR MAJOR TAX COLLECTIONS
FISCAL YEARS 1983-1984 AND 1984-1985

	FY 1983-1984	FY 1984-1985
Individual Income.....	$795,480,492	$850,813,835
Sales and Use.....	$790,133,373	$820,533,592
Gasoline and Motor Fuels.....	$237,599,221	$247,034,895
Corporate Income.....	$154,483,469	$192,150,950

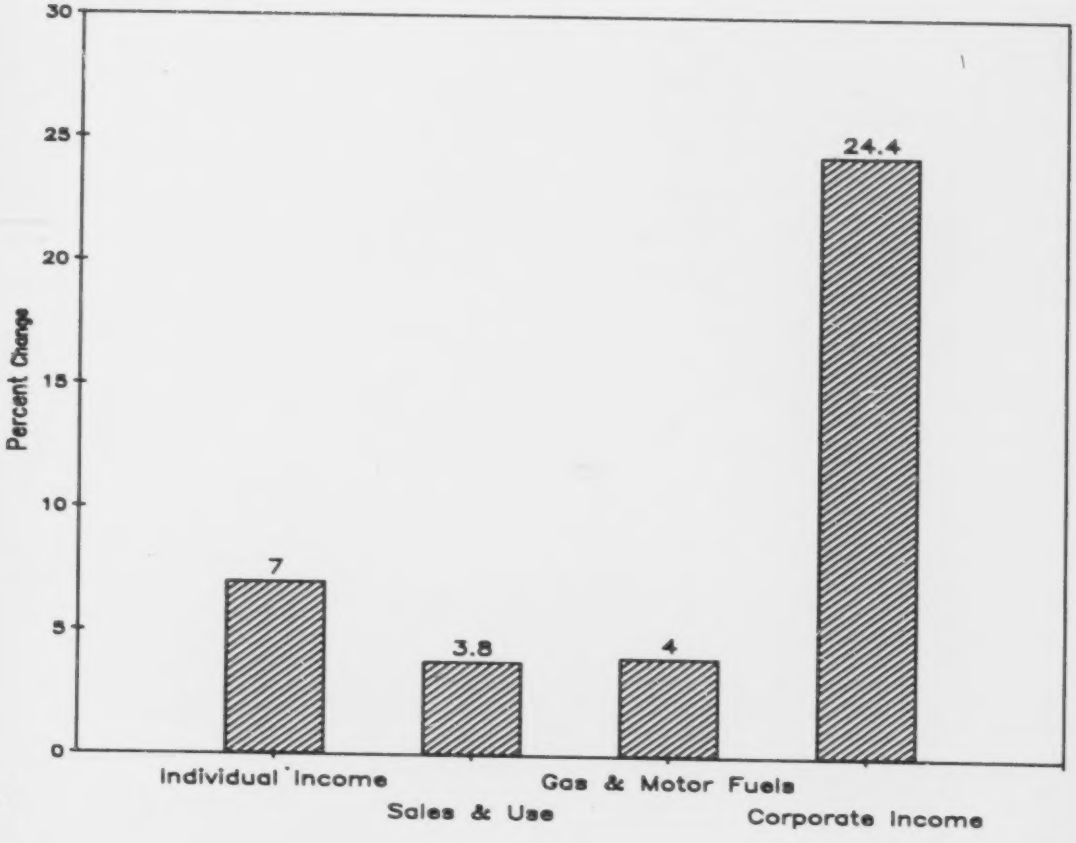


TABLE NO. 3 - TOTAL GENERAL FUND REVENUE COLLECTIONS

	FY 1980-1981	FY-1981-1982	FY 1982-1983	FY 1983-1984	FY-1984-1985
Corporate Income...	$ 148,456,852	$ 127,676,624	$ 124,132,398	$ 154,483,469	$ 192,150,950
Individual Income	$ 571,028,534	$ 641,770,918	$ 718,862,771	$ 795,480,492	$ 850,813,835
Sales and Use....	$ 616,076,940	$ 646,544,232	$ 684,390,837	$ 790,133,373	$ 820,533,592
Other Revenue....	$ 210,281,638	$ 219,054,898	$ 250,548,055	$ 263,686,979	$ 286,118,015
TOTAL.....	$1,545,843,964	$1,635,046,672	$1,777,934,061	$2,003,784,313	$2,149,616,392

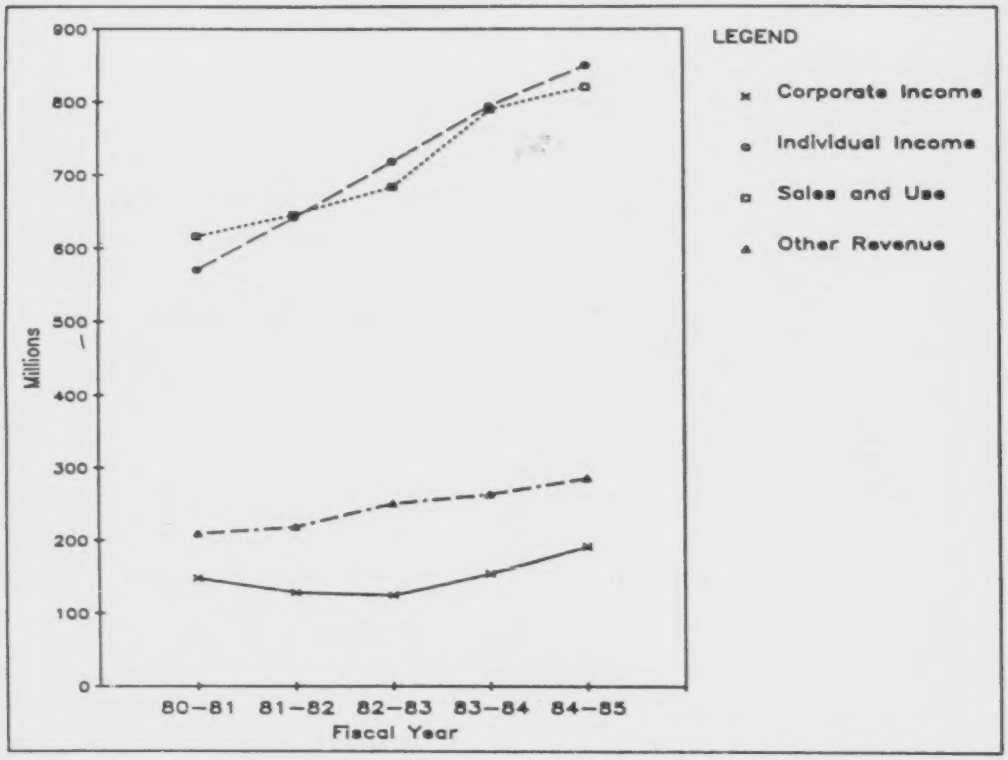


TABLE NO. 4 - EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION
FROM JULY 1, 1984 THROUGH JUNE 30, 1985

	Adjusted Appropriation July 1, 1984 Through June 30, 1985	Adjusted Appropriation July 1, 1984 Through June 30, 1985	Unexpended Balance
Contractual Services.....	$ 778,634.45	$ 778,634.21	$ 0.24
Dual Employment.....	$ 1,192.15	$ 388.15	$ 804.00
Employer Contributions.....	$ 2,627,062.99	$ 2,389,754.12	$237,308.87
Equipment.....	$ 872,962.47	$ 872,948.20	$ 14.27
Fixed Charges.....	$ 919,046.06	$ 919,042.57	$ 3.49
General Fund -- Misc.....	$ 39,894.24	$ 1,073.66	$ 38,820.58
Personal Service.....	$13,084,458.87	$13,060,077.55	$ 24,381.32
Purchase of Evidence.....	$ 1,449.40	$ 1,449.40	$ 0.00
Revenue Tax Stamps.....	$ 243,520.00	$ 243,517.15	$ 2.85
Savings Bonds.....	$ 14,037.50	$ 13,532.50	$ 505.00
Supplies.....	$ 1,799,630.17	$ 1,799,630.15	$ 0.02
Tax Assessment Education.....	$ 68,929.51	$ 54,096.75	$ 14,832.76
Travel.....	$ 852,655.19	$ 852,648.95	$ 6.24
TOTAL.....	$21,303,473.00	$20,986,793.36	$316,679.64

For the fiscal year ending June 30, 1985, the collection cost of the Tax Commission amounted to $.81 per $100.

INCOME AND ESTATE DIVISION
WILLIAM R. GEDDINGS, JR., DIRECTOR

I. BANK TAX

The South Carolina Bank Tax was enacted in 1938. A tax is imposed upon every bank engaged in business in this State which is levied at the current rate of four and one-half percent (4 1/2%) of the entire net income.

In the fiscal year 1984, there were 82 returns filed with a collection of $4,838,620.36. For the fiscal year 1985, there were 73 returns filed with a collection of $7,632,431.99.

TABLE NO. 5 - BANK TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
ABBEVILLE	$ 25,189.56	
CALHOUN FALLS	$ 6,414.44	
DONALDS	$ 1,247.09	
DUE WEST	$ 1,404.81	
ABBEVILLE COUNTY		$ 68,511.80
AIKEN	$ 45,397.27	
NEW ELLENTON	$ 6,037.41	
NORTH AUGUSTA	$ 22,719.16	
SALLEY	$ 659.12	
WAGENER	$ 8,635.30	
AIKEN COUNTY		$189,798.27
ALLENDALE	$ 4,459.41	
FAIRFAX	$ 1,552.59	
ALLENDALE COUNTY		$ 12,024.00
ANDERSON	$ 37,389.66	
BELTON	$ 5,921.41	
HONEA PATH	$ 4,810.19	
IVA	$ 3,365.51	
PENDLETON	$ 6,551.13	
WILLIAMSTON	$ 3,130.28	
ANDERSON COUNTY		$133,116.79
BAMBERG	$ 3,065.34	
DENMARK	$ 5,061.92	
EHRHARDT	$ 4,691.86	
BAMBERG COUNTY		$ 25,638.24
BARNWELL	$ 19,793.95	
BLACKVILLE	$ 545.81	
WILLISTON	$ 2,804.37	
BARNWELL COUNTY		$ 46,288.26

TABLE NO. 5 - BANK TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
BEAUFORT	$ 53,332.49	
BLUFFTON	$ 861.84	
HILTON HEAD ISLAND	$ 48,890.89	
PORT ROYAL	$ 4,139.32	
BEAUFORT COUNTY		$255,596.46
GOOSE CREEK	$ 4,863.86	
HANAHAN	$ 127.62	
MONCKS CORNER	$ 9,562.93	
ST. STEPHENS	$ 722.90	
BERKELEY COUNTY		$ 30,554.67
CAMERON	$ 1,589.40	
ST. MATTHEWS	$ 3,504.32	
CALHOUN COUNTY		$ 10,187.46
CHARLESTON	$107,571.68	
HOLLYWOOD	$ 481.19	
ISLE OF PALMS	$ 89.14	
MOUNT PLEASANT	$ 13,896.86	
NORTH CHARLESTON	$ 24,383.02	
CHARLESTON COUNTY		$327,633.55
BLACKSBURG	$ 1,242.01	
GAFFNEY	$ 17,398.89	
CHEROKEE COUNTY		$ 40,855.02
CHESTER	$ 5,805.74	
CHESTER COUNTY		$ 12,445.87
CHERAW	$ 3,685.52	
CHESTERFIELD	$ 2,396.51	
JEFFERSON	$ 1,398.84	
MCBEE	$ 712.90	
PAGELAND	$ 665.74	
CHESTERFIELD COUNTY		$ 17,719.02
MANNING	$ 10,551.80	
TURBEVILLE	$ 867.37	
CLARENDON COUNTY		$ 22,838.34
WALTERBORO	$ 9,701.02	
COLLETON COUNTY		$ 19,402.05
DARLINGTON	$ 11,827.39	
HARTSVILLE	$ 17,787.51	
LAMAR	$ 1,157.43	
SOCIETY HILL	$ 738.59	
DARLINGTON COUNTY		$ 63,021.85
DILLON	$ 2,819.87	
LATTA	$ 2,121.60	
DILLON COUNTY		$ 9,882.95

TABLE NO. 5 - BANK TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
HARLEYVILLE	$ 839.48	
RIDGEVILLE	$ 78.36	
ST. GEORGE	$ 4,742.24	
SUMMERVILLE	$ 12,333.55	
DORCHESTER COUNTY		$ 39,744.37
EDGEFIELD	$ 4,063.31	
JOHNSTON	$ 10,555.13	
EDGEFIELD COUNTY		$ 29,236.86
RIDGEWAY	$ 3,134.70	
WINNSBORO	$ 7,092.57	
FAIRFIELD COUNTY		$ 20,796.45
COWARD	$ 80.58	
FLORENCE	$ 52,590.99	
JOHNSONVILLE	$ 1,990.50	
LAKE CITY	$ 6,831.97	
OLANTA	$ 1,208.20	
PAMPLICO	$ 2,328.60	
QUINBY	$ 565.30	
SCRANTON	$ 162.27	
TIMMONSVILLE	$ 6,161.82	
FLORENCE COUNTY		$148,089.73
ANDREWS	$ 5,847.12	
GEORGETOWN	$ 10,372.40	
GEORGETOWN COUNTY		$ 43,044.04
FOUNTAIN INN	$ 2,388.24	
GREENVILLE	$168,136.90	
GREER	$ 28,569.98	
MAULDIN	$ 10,618.32	
SIMPSONVILLE	$ 14,701.77	
TRAVELERS REST	$ 4,374.18	
GREENVILLE COUNTY		$550,582.84
GREENWOOD	$ 53,616.89	
HODGES	$ 765.96	
NINETY SIX	$ 8,251.49	
WARE SHOALS	$ 11,409.36	
GREENWOOD COUNTY		$172,310.22
BRUNSON	$ 390.86	
ESTILL	$ 5,019.90	
HAMPTON	$ 1,929.43	
VARNVILLE	$ 2,713.67	
YEMASSEE	$ 270.55	
HAMPTON COUNTY		$ 20,107.71

TABLE NO. 5 - BANK TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
AYNOR	$ 1,728.88	
CONWAY	$ 23,792.52	
LORIS	$ 6,995.75	
MYRTLE BEACH	$ 45,477.29	
NORTH MYRTLE BEACH	$ 9,702.90	
SURFSIDE BEACH	$ 7,674.50	
HORRY COUNTY		$210,641.86
HARDEEVILLE	$ 505.27	
RIDGELAND	$ 3,557.30	
JASPER COUNTY		$ 8,125.14
BETHUNE	$ 959.54	
CAMDEN	$ 10,208.84	
KERSHAW COUNTY		$ 28,484.82
HEATH SPRINGS	$ 3,040.07	
KERSHAW	$ 2,478.42	
LANCASTER	$ 7,143.97	
LANCASTER COUNTY		$ 20,368.06
CLINTON	$ 10,612.66	
GRAY COURT	$ 146.65	
LAURENS	$ 9,543.79	
LAURENS COUNTY		$ 46,477.22
BISHOPVILLE	$ 3,318.09	
LYNCHBURG	$ 326.30	
LEE COUNTY		$ 7,288.78
BATESBURG	$ 17,096.42	
CAYCE	$ 9,742.76	
CHAPIN	$ 1,557.08	
IRMO	$ 2,870.97	
LEESVILLE	$ 2,654.39	
LEXINGTON	$ 17,951.72	
SWANSEA	$ 963.91	
WEST COLUMBIA	$ 19,504.90	
LEXINGTON COUNTY		$180,524.33
MCCORMICK	$ 4,147.50	
MCCORMICK COUNTY		$ 8,295.00
MARION	$ 10,363.71	
MULLINS	9,026.93	
NICHOLS	$ 710.76	
MARION COUNTY		$ 40,202.80
BENNETTSVILLE	$ 7,750.63	
MCCOLL	$ 586.18	
MARLBORO COUNTY		$ 16,673.62

TABLE NO. 5 - BANK TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
NEWBERRY	$ 23,120.99	
PROSPERITY	$ 1,157.70	
WHITMIRE	$ 7,047.93	
NEWBERRY COUNTY		$ 62,653.23
SENECA	$ 22,120.44	
WALHALLA	$ 7,107.82	
WESTMINSTER	$ 3,827.92	
OCONEE COUNTY		$ 66,112.35
BOWMAN	$ 2,041.72	
BRANCHVILLE	$ 512.21	
ELLOREE	$ 3,333.81	
EUTAWVILLE	$ 1,104.54	
HOLLY HILL	$ 8,351.76	
NORTH	$ 6,334.79	
NORWAY	$ 386.90	
ORANGEBURG	$ 50,931.32	
SANTEE	$ 736.89	
SPRINGFIELD	$ 408.84	
ORANGEBURG COUNTY		$148,285.57
CENTRAL	$ 1,962.99	
CLEMSON	$ 3,034.98	
EASLEY	$ 19,480.85	
LIBERTY	$ 3,917.11	
PICKENS	$ 20,217.05	
SIX MILE	$ 2,077.47	
PICKENS COUNTY		$101,380.88
BLYTHEWOOD	$ 579.08	
COLUMBIA	$344,100.58	
FOREST ACRES	$ 11,736.19	
RICHLAND COUNTY		$771,134.03
RIDGE SPRING	$ 5,463.62	
SALUDA	$ 20,269.61	
SALUDA COUNTY		$ 51,466.46
CHESNEE	$ 3,968.14	
COWPENS	$ 23.18	
DUNCAN	$ 2,604.88	
INMAN	$ 6,957.99	
LANDRUM	$ 2,698.34	
LYMAN	$ 1,570.59	
SPARTANBURG	$ 82,151.51	
WOODRUFF	$ 9,918.53	
SPARTANBURG		$242,686.63
SUMTER	$ 38,071.32	
SUMTER COUNTY		$ 76,142.64

TABLE NO. 5 - BANK TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
JONESVILLE	$ 929.06	
UNION	$ 13,782.22	
UNION COUNTY		$ 29,422.56
GREELEYVILLE	$ 937.08	
HEMINGWAY	$ 3,434.02	
KINGSTREE	$ 13,368.66	
LANE	$ 380.48	
WILLIAMSBURG COUNTY		$ 36,240.48
CLOVER	$ 4,114.28	
FORT MILL	$ 4,652.50	
HICKORY GROVE	$ 430.49	
ROCK HILL	$ 38,376.97	
SHARON	$ 896.12	
YORK	$ 8,262.95	
YORK COUNTY		$116,389.74
TOTAL TO CITIES	$2,090,915.39	
TOTAL TO COUNTIES		$4,578,423.02
GRAND TOTAL	$6,669,338.41	

Bank Tax is distributed as follows: Ten percent to the general fund of the State; sixty percent to the county in which the bank is located, and thirty percent to the municipality in which the bank is located. The revenue received from banks located outside of incorporated cities or towns is distriuted as follows: Forty percent to the general fund of the State; and sixty percent to the counties.

II. CORPORATE LICENSE TAX

The Corporate License Tax began in 1922. The current rate of tax is one mill (.001) per dollar of a proportion of its total paid in capital and paid in surplus.

In the fiscal year 1984, the total amount collected was $21,337,075.52. For the fiscal year 1985, collections amounted to $25,002,395.67.

III. DOMESTIC INSURANCE TAX

The tax is levied by the South Carolina Tax Commission on the total premiums from insurance contracts issued to residents of this State or paid from a point within this State. The tax is levied at the current rate of two percent (2%) of the total premium income or total premium receipts, but is limited to an amount not exceeding five percent (5%) of the net income of the company, less any addition to policy reserves, excluding annuities. In the fiscal year 1984, there were 56 returns filed with a collection of $1,977,482.18. For the fiscal year 1985, there were 54 returns filed with a collection of $2,129,380.39.

IV. ESTATE TAX

The South Carolina Inheritance Tax Law became effective September 23, 1922. The tax is imposed on the transfer of taxable estates of every decedent resident in South Carolina, and computed in accordance with the current rate schedule below:

If the taxable estate is:	The tax shall be:
Not over $40,000	6% of the taxable estate
Over $40,000 but not over $100,000	$2,400 plus 7% of the excess over $40,000
Over $100,000	$6,600 plus 8% of the excess over $100,000

The net amount collected for the fiscal year 1984 amounted to $17,805,222.32, and for the fiscal year ending June 30, 1985 net collections were $22,617,426.75 after refunds of $560,789.50 and probate judges' commissions of $175,439.76 were deducted.

TABLE NO. 6-RECAPITULATION OF PROBATE JUDGES COMMISSIONS PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1984 - 1985

Abbeville	$ 764.90
Aiken	6,591.17
Allendale	409.52
Anderson	7,251.97
Bamberg	1,300.91
Barnwell	450.85
Beaufort	8,430.79
Berkeley	2,819.30
Calhoun	434.66
Charleston	15,411.20
Cherokee	1,880.42
Chester	1,035.29
Chesterfield	2,002.39
Clarendon	2,703.23
Colleton	3,489.69
Darlington	3,900.56
Dillon	1,209.96
Dorchester	2,052.59
Edgefield	969.34
Fairfield	1,135.31
Florence	8,113.01
Georgetown	1,370.91
Greenville	11,621.66
Greenwood	4,553.40
Hampton	1,918.60
Horry	11,310.10
Jasper	-0-

TABLE NO. 6-RECAPITULATION OF PROPATE JUDGES COMMISSIONS PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1984 - 1985

Kershaw	7,833.10
Lancaster	1,644.17
Laurens	3,038.39
Lee	617.30
Lexington	4,634.42
McCormick	-0-
Marion	1,084.01
Marlboro	954.91
Newberry	1,151.64
Oconee	2,144.27
Orangeburg	4,983.28
Pickens	3,402.20
Richland	14,170.81
Saluda	122.47
Spartanburg	11,204.56
Sumter	5,520.81
Union	1,189.09
Williamsburg	1,130.91
York	7,481.69
Total	$175,439.76

V. GIFT TAX

The South Carolina Gift Tax Law became effective January 1, 1970. The tax is paid by an individual, resident or non-resident and imposed on the transfer of property by gift. The rate of tax is identical to that of Estate Tax.

The net amount collected for the fiscal year 1984 amounted to $1,121,005.65. For the fiscal year ending June 30, 1985, net collections were $1,496,355.09 after refunds totaling $25,588.62 were deducted.

VI. INCOME TAX

In the year 1927, our present Income Tax Act was enacted. The current individual income tax based on net taxable income, is 2% on the first $2,019; 3% on the second $2,019; 4% on the third $2,019; 5% on the fourth $2,019; 6% on the fifth $2,019; and 7% on all income over $10,093. The corporate income tax rate is 6% of the entire net income for domestic and foreign corporations, but foreign corporations are taxed only on the income earned or derived from with this state.

For the fiscal year 1984, there were 1,438,637 Individual Income Tax returns filed and 40,634 corporations filed, producing a net revenue of $949,963,961.34. For the fiscal year 1985, 1,507,620 individuals filed returns and 42,434 corporations filed returns, producing a net revenue of $1,042,964,785.63.

TABLE NO. 7 - INCOME TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
ABBEVILLE	$ 10,495.02	
CALHOUN FALLS	$ 4,481.93	
DONALDS	$ 658.52	
DUE WEST	$ 2,457.77	
LOWNDESVILLE	$ 354.45	
ABBEVILLE COUNTY		$ 487,661.24
AIKEN	$ 26,949.15	
BURNETTOWN	$ 645.93	
JACKSON	$ 3,186.47	
MONETTA	$ 491.19	
NEW ELLENTON	$ 4,728.42	
NORTH AUGUSTA	$ 24,457.19	
PERRY	$ 491.19	
SALLEY	$ 1,050.75	
WAGENER	$ 1,624.72	
WINDSOR	$ 98.97	
AIKEN COUNTY		$2,297,856.69
ALLENDALE	$ 7,916.69	
FAIRFAX	$ 3,875.59	
SYCAMORE	$ 469.61	
ULMER	$ 163.73	
ALLENDALE COUNTY		$ 227,786.53
ANDERSON	$ 50,315.99	
BELTON	$ 9,557.61	
HONEA PATH	$ 7,402.12	
IVA	$ 2,463.18	
PELZER	$ 233.90	
PENDLETON	$ 5,674.84	
STARR	$ 433.62	
WEST PELZER	$ 1,698.49	
WILLIAMSTON	$ 7,754.76	
ANDERSON COUNTY		$2,748,615.24
BAMBERG	$ 6,606.84	
DENMARK	$ 7,977.88	
EHRHARDT	$ 635.14	
GOVAN	$ 196.12	
OLAR	$ 685.51	
BAMBERG COUNTY		$ 378,626.66
BARNWELL	$ 10,025.42	
BLACKVILLE	$ 5,109.87	
ELKO	$ 591.95	
HILDA	$ 638.73	
KLINE	$ 566.76	
SNELLING	$ 199.71	
WILLISTON	$ 5,709.02	
BARNWELL COUNTY		$ 428,006.76
BEAUFORT	$ 15,534.71	
BLUFFTON	$ 973.39	
HILTON HEAD ISLAND	$ 20,410.68	

TABLE NO. 7 - INCOME TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
PORT ROYAL	$ 5,356.36	
BEAUFORT COUNTY		$1,347,350.40
BONNEAU	$ 721.50	
GOOSE CREEK	$ 32,046.42	
HANAHAN	$ 23,793.26	
JAMESTOWN	$ 347.26	
MONCKS CORNER	$ 6,655.42	
ST. STEPHENS	$ 3,328.61	
BERKELEY COUNTY		$1,908,262.95
CAMERON	$ 964.40	
ST. MATTHEWS	$ 4,490.92	
CALHOUN COUNTY		$ 253,735.16
CHARLESTON	$125,065.78	
FOLLY BEACH	$ 2,659.29	
HOLLYWOOD	$ 1,311.65	
ISLE OF PALMS	$ 6,155.23	
LINCOLNVILLE	$ 1,453.79	
MCCLELLANVILLE	$ 784.48	
MEGGETT	$ 448.01	
MOUNT PLEASANT	$ 26,024.33	
NORTH CHARLESTON	$112,514.21	
RAVENEL	$ 2,977.76	
SULLIVAN'S ISLAND	$ 3,359.20	
CHARLESTON COUNTY		$5,324,089.36
BLACKSBURG	$ 3,369.98	
GAFFNEY	$ 24,205.28	
CHEROKEE COUNTY		$ 887,954.34
CHESTER	$ 12,270.88	
FORT LAWN	$ 847.44	
GREAT FALLS	$ 4,679.85	
LOWRYS	$ 404.84	
RICHBURG	$ 484.00	
CHESTER COUNTY		$ 609,902.06
CHERAW	$ 10,172.95	
CHESTERFIELD	$ 2,576.52	
JEFFERSON	$ 1,171.31	
MCBEE	$ 1,392.62	
MOUNT CROGHAN	$ 262.69	
PAGELAND	$ 4,893.95	
PATRICK	$ 674.72	
RUBY	$ 460.60	
CHESTERFIELD COUNTY		$ 819,151.43
MANNING	$ 8,539.24	
PAXVILLE	$ 439.02	
SUMMERTON	$ 2,110.51	
TURBEVILLE	$ 987.79	
CLARENDON COUNTY		$ 565,542.95

TABLE NO. 7 - INCOME TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
COTTAGEVILLE	$ 667.52	
EDISTO BEACH	$ 347.26	
LODGE	$ 260.89	
SMOAKS	$ 296.88	
WALTERBORO	$ 11,171.53	
WILLIAMS	$ 368.84	
COLLETON COUNTY		$ 609,760.01
DARLINGTON	$ 14,374.20	
HARTSVILLE	$ 13,730.07	
LAMAR	$ 2,398.39	
SOCIETY HILL	$ 1,525.77	
DARLINGTON COUNTY		$1,324,417.38
DILLON	$ 12,702.69	
LAKE VIEW	$ 1,689.49	
LATTA	$ 3,245.85	
DILLON COUNTY		$ 676,205.12
HARLEYVILLE	$ 1,090.35	
REEVESVILLE	$ 433.62	
RIDGEVILLE	$ 1,084.95	
ST. GEORGE	$ 3,839.59	
SUMMERVILLE	$ 12,065.76	
DORCHESTER COUNTY		$1,249,107.33
EDGEFIELD	$ 4,881.36	
JOHNSTON	$ 4,721.23	
TRENTON	$ 726.90	
EDGEFIELD COUNTY		$ 391,984.52
RIDGEWAY	$ 617.14	
WINNSBORO	$ 5,252.01	
FAIRFIELD COUNTY		$ 463,634.26
COWARD	$ 770.08	
FLORENCE	$ 52,494.87	
JOHNSONVILLE	$ 2,556.74	
LAKE CITY	$ 12,110.74	
OLANTA	$ 1,257.67	
PAMPLICO	$ 2,182.49	
QUINBY	$ 1,712.88	
SCRANTON	$ 1,549.15	
TIMMONSVILLE	$ 3,800.01	
FLORENCE COUNTY		$2,311,139.39
ANDREWS	$ 5,629.86	
GEORGETOWN	$ 18,251.58	
GEORGETOWN COUNTY		$ 860,062.79

TABLE NO. 7 - INCOME TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
CITY VIEW	$ 2,990.35	
FOUNTAIN INN	$ 7,603.63	
GREENVILLE	$104,791.84	
GREER	$ 18,937.09	
MAULDIN	$ 14,651.28	
SIMPSONVILLE	$ 16,259.81	
TRAVELERS REST	$ 5,428.33	
WOODSIDE	$ 376.05	
GREENVILLE COUNTY		$6,079,946.13
GREENWOOD	$ 38,887.16	
HODGES	$ 277.08	
NINETY SIX	$ 4,046.51	
TROY	$ 1,268.48	
WARE SHOALS	$ 4,264.21	
GREENWOOD COUNTY		$1,236,605.45
BRUNSON	$ 1,061.56	
ESTILL	$ 4,152.66	
FURMAN	$ 626.13	
GIFFORD	$ 692.72	
HAMPTON	$ 5,655.04	
LURAY	$ 268.09	
SCOTIA	$ 129.55	
VARNVILLE	$ 3,504.94	
YEMASSEE	$ 1,419.61	
HAMPTON COUNTY		$ 401,234.75
ATLANTIC BEACH	$ 519.98	
AYNOR	$ 1,156.92	
BRIARCLIFFE ACRES	$ 608.15	
CONWAY	$ 18,424.31	
LORIS	$ 3,945.75	
MYRTLE BEACH	$ 33,188.94	
NORTH MYRTLE BEACH	$ 7,125.02	
SURFSIDE BEACH	$ 4,537.70	
HORRY COUNTY		$2,141,561.20
HARDEEVILLE	$ 2,249.06	
RIDGELAND	$ 2,056.54	
JASPER COUNTY		$ 313,862.38
BETHUNE	$ 865.44	
CAMDEN	$ 13,426.00	
ELGIN	$ 1,070.56	
KERSHAW COUNTY		$ 816,890.53
HEATH SPRINGS	$ 1,761.47	
KERSHAW	$ 3,585.91	
LANCASTER	$ 17,458.11	
LANCASTER COUNTY		$1,121,646.49

TABLE NO. 7 - INCOME TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
CLINTON	$ 17,216.32	
CROSS HILL	$ 1,086.75	
GRAY COURT	$ 1,777.65	
LAURENS	$ 19,048.64	
WATERLOO	$ 359.85	
LAURENS COUNTY		$1,140,740.40
BISHOPVILLE	$6,169.62	
LYNCHBURG	$ 960.79	
LEE COUNTY		$ 406,778.81
BATESBURG	$ 7,238.38	
CAYCE	$ 21,053.00	
CHAPIN	$ 559.56	
GASTON	$ 1,727.28	
GILBERT	$ 379.64	
IRMO	$ 7,119.63	
LEESVILLE	$ 4,131.08	
LEXINGTON	$ 3,834.20	
PELION	$ 383.24	
PINE RIDGE	$ 2,315.63	
SOUTH CONGAREE	$ 3,801.81	
SPRINGDALE	$ 5,370.76	
SUMMIT	$ 309.46	
SWANSEA	$ 1,597.73	
WEST COLUMBIA	$ 18,728.37	
LEXINGTON COUNTY		$2,815,691.44
MCCORMICK	$ 3,103.71	
MOUNT CARMEL	$ 327.47	
PARKSVILLE	$ 282.48	
PLUM BRANCH	$ 131.34	
MCCORMICK COUNTY		$ 171,938.37
MARION	$ 13,854.22	
MULLINS	$ 10,917.85	
NICHOLS	$ 1,090.35	
SELLERS	$ 698.11	
MARION COUNTY		$ 746,420.73
BENNETTSVILLE	$ 15,786.61	
BLENHEIM	$ 363.45	
CLIO	$ 1,855.02	
MCCOLL	$ 4,816.59	
TATUM	$ 181.73	
MARLBORO COUNTY		$ 694,492.27

TABLE NO. 7 - INCOME TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
CHAPPELS	$ 196.12	
LITTLE MOUNTAIN	$ 507.38	
NEWBERRY	$ 17,751.40	
PEAK	$ 147.54	
POMARIA	$ 487.59	
PROSPERITY	$ 1,444.80	
SILVERSTREET	$ 359.85	
WHITMIRE	$ 3,666.87	
NEWBERRY COUNTY		$ 687,407.54
SALEM	$ 349.06	
SENECA	$ 13,379.21	
WALHALLA	$ 7,155.61	
WEST UNION	$ 539.78	
WESTMINSTER	$ 5,602.86	
OCONEE COUNTY		$1,034,989.82
BOWMAN	$ 2,045.75	
BRANCHVILLE	$ 3,182.87	
COPE	$ 300.48	
CORDOVA	$ 363.45	
ELLOREE	$ 1,635.52	
EUTAWVILLE	$ 1,106.53	
HOLLY HILL	$ 3,211.66	
LIVINGSTON	$ 298.68	
NEESES	$ 1,002.18	
NORTH	$ 2,346.22	
NORWAY	$ 932.01	
ORANGEBURG	$ 26,868.17	
ROWESVILLE	$ 698.11	
SANTEE	$ 503.78	
SPRINGFIELD	$ 1,086.75	
VANCE	$ 160.13	
WOODFORD	$ 370.64	
ORANGEBURG COUNTY		$1,695,817.43
CENTRAL	$ 3,443.76	
CLEMSON	$ 14,606.30	
EASLEY	$ 25,664.48	
LIBERTY	$ 5,698.22	
NORRIS	$ 1,624.72	
PICKENS	$ 5,755.80	
SIX MILE	$ 845.64	
PICKENS COUNTY		$1,640,829.28
ARCADIA LAKES	$ 1,099.35	
BLYTHEWOOD	$ 165.53	
COLUMBIA	$180,617.58	
EASTOVER	$ 1,617.53	
FOREST ACRES	$ 10,923.24	
RICHLAND COUNTY		$5,694,472.84

TABLE NO. 7 - INCOME TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30, 1985

	Cities	Counties
RIDGE SPRING	$ 1,743.47	
SALUDA	$ 4,951.53	
WARD	$ 176.33	
SALUDA COUNTY		$ 360,753.86
CAMPOBELLO	$ 849.24	
CENTRAL PACOLET	$ 566.76	
CHESNEE	$ 1,923.40	
COWPENS	$ 3,639.88	
DUNCAN	$ 2,265.25	
INMAN	$ 2,796.03	
LANDRUM	$ 3,852.19	
LYMAN	$ 3,947.55	
PACOLET	$ 2,799.63	
PACOLET MILLS	$ 1,891.01	
SPARTANBURG	$ 78,853.87	
WELLFORD	$ 3,855.78	
WOODRUFF	$ 9,303.91	
SPARTANBURG COUNTY		$4,248,971.24
MAYESVILLE	$ 1,192.90	
PINEWOOD	$ 1,239.69	
SUMTER	$ 44,783.29	
SUMTER COUNTY		$1,880,676.81
CARLISLE	$ 905.02	
JONESVILLE	$ 2,160.91	
LOCKHART	$ 152.94	
UNION	$ 18,933.49	
UNION COUNTY		$ 675,348.59
GREELEYVILLE	$ 1,066.95	
HEMINGWAY	$ 1,534.75	
KINGSTREE	$ 7,461.48	
LANE	$ 996.78	
STUCKEY	$ 399.43	
WILLIAMSBURG COUNTY		$ 827,542.87
CLOVER	$ 6,209.21	
FORT MILL	$ 7,488.47	
HICKORY GROVE	$ 618.94	
MCCONNELLS	$ 307.67	
ROCK HILL	$ 63,592.65	
SHARON	$ 581.16	
SMYRNA	$ 84.57	
TEGA CAY	$ 3,922.36	
YORK	$ 11,536.79	
YORK COUNTY		$2,289,756.07
TOTAL TO CITIES	$ 2,072,402.69	
TOTAL TO COUNTIES		$65,295,227.87
GRAND TOTAL	$67,367,630.56	

Seven and one-quarter (7 1/4%) percent of the net Income Tax is allocated to the counties of the State based on a population basis according to the latest Federal census. One-quarter (1/4%) percent of the net Income Tax is allocated to the municipalities of the State based on the population of all municipalities in this State.

TABLE NO. 8 - ANALYSIS OF 1983 CORPORATION RETURNS
BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	538	1.324%	$ 1,618,986.76	1.048%
1010	Mining	28	0.069%	$ 211,642.35	0.137%
1500	Construction	4,493	11.057%	$ 9,261,283.97	5.995%
2010	Manuf. Food, Dairy & Kindred Prod	174	0.428%	$ 5,257,072.45	3.403%
2086	Beverage Industries	42	0.103%	$ 2,757,529.92	1.785%
2220	Textiles	88	0.217%	$ 6,132,993.72	3.970%
2300	Apparel & Fabricated Tex. Prod	243	0.598%	$ 3,224,070.00	2.087%
2400	Logging, Lumber & Wood Prod	287	0.706%	$ 2,477,914.84	1.604%
2500	Furniture and Fixtures	72	0.177%	$ 855,838.42	0.554%
2600	Paper and Allied Products	31	0.076%	$ 1,030,404.74	0.667%
2700	Printing, Publishing & Allied Ind	301	0.741%	$ 5,082,506.13	3.290%
2800	Agricultural & Industrial Chem	226	0.556%	$ 3,193,173.31	2.067%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod	123	0.303%	$ 1,623,621.26	1.051%
3300	Primary & Fabricated Metal Ind	268	0.660%	$ 996,418.38	0.645%
3500	Machinery-Manufacturing	189	0.465%	$ 3,842,003.88	2.487%
3998	Other Manufacturing	549	1.351%	$ 5,949,158.39	3.851%
4000	Trans. Communica. Elect & Water	851	2.094%	$ 6,071,200.33	3.930%
5000	Wholesalers	955	2.350%	$ 9,174,773.23	5.939%
5211	Building Materials-Retail	335	0.824%	$ 1,682,324.98	1.089%
5215	Hardware, Paint, & Farm Equip	474	1.167%	$ 1,177,164.03	0.762%
5221	Department Stores	268	0.660%	$ 3,071,131.37	1.988%
5222	Special Variety Stores	194	0.477%	$ 1,283,757.63	0.831%
5228	Other Gen. Merch & Mail Order	407	1.002%	$ 2,283,265.67	1.478%
5230	Groceries and Related Products	495	1.218%	$ 3,763,217.31	2.436%
5240	Motor Vehicle Dealers	662	1.629%	$ 2,694,191.70	1.744%
5241	Boats & Airplanes	116	0.285%	$ 190,014.67	0.123%
5243	Gasoline Service Stations	177	0.436%	$ 375,394.83	0.243%
5248	Automobile Parts, Tire, Etc	654	1.609%	$ 1,527,841.51	0.989%
5250	Apparel & Accessories	578	1.422%	$ 2,615,405.13	1.693%
5260	Furn., Appliances, Supplies--Retail	548	1.349%	$ 1,453,689.44	0.941%
5270	Eating & Drinking Estab	1,302	3.204%	$ 3,567,023.30	2.309%
5291	Drug Stores	302	0.743%	$ 502,071.27	0.325%
5292	Liquor Stores	193	0.475%	$ 279,615.08	0.181%
5293	Jewelry Stores	156	0.384%	$ 463,450.41	0.300%
5298	Sporting Goods Stores	171	0.421%	$ 519,064.46	0.336%
5310	Coin Machines	52	0.128%	$ 183,835.33	0.119%
5330	Trailer and Mobile Homes	357	0.879%	$ 573,133.67	0.371%
5370	Fuel and Ice Dealers	385	0.947%	$ 1,356,364.86	0.878%
5380	Feed, Seed, & Fertilizer	92	0.226%	$ 256,442.56	0.166%
5399	Miscel. Retailers	825	2.030%	$ 4,310,068.79	2.790%
6000	Fin. Cos., Ins. Agents & Rel. Est	6,163	15.167%	$13,115,646.52	8.490%
7000	Hotels, Motels, Etc	376	0.925%	$ 2,127,237.37	1.377%
7210	Laundries	202	0.497%	$ 458,815.90	0.297%
7800	Recreation	761	1.873%	$ 1,041,218.58	0.674%
7900	Rental of Tangible Pers. Prop	473	1.164%	$ 886,735.11	0.574%
8000	Professional	2,106	5.183%	$ 3,038,689.84	1.967%
8098	Other Services	12,352	30.398%	$30,926,045.68	20.019%
	TOTALS	40,634	100.000%	$154,483,469.08	100.000%

TABLE NO. 9 - ANALYSIS OF 1984 CORPORATION RETURNS
BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	520	1.225%	$ 1,174,042.31	0.611%
1010	Mining	29	0.068%	$ 317,049.07	0.165%
1500	Construction	4,578	10.789%	$ 19,167,057.30	9.975%
2010	Manuf. Food, Dairy & Kindred Prod	163	0.384%	$ 4,705,776.78	2.449%
2086	Beverage Industries	38	0.090%	$ 3,837,254.48	1.997%
2220	Textiles	80	0.189%	$ 14,822,524.31	7.714%
2300	Apparel & Fabricated Tex. Prod	239	0.563%	$ 3,462,560.13	1.802%
2400	Logging, Lumber & Wood Prod	289	0.681%	$ 3,012,926.90	1.568%
2500	Furniture and Fixtures	68	0.160%	$ 1,212,472.50	0.631%
2600	Paper and Allied Products	29	0.068%	$ 641,784.17	0.334%
2700	Printing, Publishing & Allied Ind	312	0.735%	$ 3,053,278.60	1.589%
2800	Agricultural & Industrial Chem	219	0.516%	$ 2,603,645.38	1.355%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod	120	0.283%	$ 2,774,659.72	1.444%
3300	Primary & Fabricated Metal Ind	264	0.622%	$ 2,276,988.76	1.185%
3500	Machinery-Manufacturing	180	0.424%	$ 5,812,566.25	3.025%
3998	Other Manufacturing	519	1.223%	$ 6,496,623.63	3.381%
4000	Trans. Communica. Elect & Water	842	1.984%	$ 5,159,253.02	2.685%
5000	Wholesalers	902	2.126%	$ 9,945,733.19	5.176%
5211	Building Materials-Retail	329	0.775%	$ 3,312,682.39	1.724%
5215	Hardware, Paint, & Farm Equip	481	1.134%	$ 1,283,568.35	0.668%
5221	Department Stores	259	0.610%	$ 4,705,776.78	2.449%
5222	Special Variety Stores	205	0.483%	$ 1,833,120.07	0.954%
5228	Other Gen. Merch & Mail Order	410	0.966%	$ 1,944,567.62	1.012%
5230	Groceries and Related Products	497	1.171%	$ 3,124,374.45	1.626%
5240	Motor Vehicle Dealers	698	1.645%	$ 4,179,283.17	2.175%
5241	Boats & Airplanes	145	0.342%	$ 315,127.56	0.164%
5243	Gasoline Service Stations	183	0.431%	$ 636,019.65	0.331%
5248	Automobile Parts, Tire, Etc	667	1.572%	$ 1,861,942.71	0.969%
5250	Apparel & Accessories	595	1.402%	$ 3,210,842.38	1.671%
5260	Furn., Appliances, Supplies--Retail	574	1.353%	$ 1,873,471.77	0.975%
5270	Eating & Drinking Estab	1,384	3.262%	$ 8,952,312.78	4.659%
5291	Drug Stores	295	0.695%	$ 551,473.23	0.287%
5292	Liquor Stores	198	0.467%	$ 234,424.16	0.122%
5293	Jewelry Stores	169	0.398%	$ 580,295.87	0.302%
5298	Sporting Goods Stores	174	0.410%	$ 564,923.79	0.294%
5310	Coin Machines	62	0.146%	$ 165,249.82	0.086%
5330	Trailer and Mobile Homes	367	0.865%	$ 797,426.44	0.415%
5370	Fuel and Ice Dealers	381	0.898%	$ 1,737,044.59	0.904%
5380	Feed, Seed, & Fertilizer	86	0.203%	$ 105,683.02	0.055%
5399	Miscel. Retailers	847	1.996%	$ 3,337,662.01	1.737%
6000	Fin. Cos., Ins. Agents & Rel. Est	6,315	14.882%	$ 16,313,615.69	8.490%
7000	Hotels, Motels, Etc	362	0.853%	$ 2,121,346.49	1.104%
7210	Laundries	211	0.497%	$ 564,923.79	0.294%
7800	Recreation	724	1.706%	$ 1,233,609.10	0.642%
7900	Rental of Tangible Pers Prop	445	1.049%	$ 1,106,789.47	0.576%
8000	Professional	2,149	5.064%	$ 3,537,499.00	1.841%
8098	Other Services	13,831	32.594%	$ 31,489,697.75	16.388%
	TOTALS	42,434	100.000%	$192,150,950.41	100.000%

TABLE NO. 10 - ANALYSIS OF 1983 CORPORATION INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	23,574	58.015%	0.00	0.000%
Under -- $ 19.99	1,040	2.559%	$ 20,082.85	0.013%
$ 20.00 -- $ 49.99	909	2.237%	$ 66,427.89	0.043%
$ 50.00 -- $ 99.99	1,061	2.611%	$ 165,297.31	0.107%
$ 100.00 -- $ 199.99	1,523	3.748%	$ 477,353.92	0.309%
$ 200.00 -- $ 299.99	1,148	2.825%	$ 604,030.36	0.391%
$ 300.00 -- $ 399.99	897	2.208%	$ 668,913.42	0.433%
$ 400.00 -- $ 499.99	817	2.011%	$ 781,686.35	0.506%
$ 500.00 -- $ 599.99	649	1.597%	$ 756,969.00	0.490%
$ 600.00 -- $ 699.99	544	1.339%	$ 752,334.49	0.487%
$ 700.00 -- $ 799.99	475	1.169%	$ 756,969.00	0.490%
$ 800.00 -- $ 899.99	455	1.120%	$ 823,396.89	0.533%
$ 900.00 -- $ 999.99	446	1.098%	$ 906,817.96	0.587%
$ 1,000.00 -- $ 1,499.99	1,529	3.763%	$ 4,028,928.87	2.608%
$ 1,500.00 -- $ 1,999.99	1,079	2.655%	$ 3,987,218.34	2.581%
$ 2,000.00 -- $ 2,499.99	731	1.799%	$ 3,486,691.90	2.257%
$ 2,500.00 -- $ 2,999.99	523	1.287%	$ 3,061,862.36	1.982%
$ 3,000.00 -- $ 3,499.99	433	1.066%	$ 2,983,075.79	1.931%
$ 3,500.00 -- $ 3,999.99	317	0.780%	$ 2,521,170.22	1.632%
$ 4,000.00 -- $ 4,499.99	262	0.645%	$ 2,360,507.41	1.528%
$ 4,500.00 -- $ 4,999.99	244	0.600%	$ 2,465,556.17	1.596%
$ 5,000.00 -- $ 9,999.99	967	2.380%	$ 14,249,555.19	9.224%
$10,000.00 -- $14,999.99	315	0.775%	$ 8,124,285.64	5.259%
$15,000.00 -- $19,999.99	179	0.441%	$ 6,618,071.82	4.284%
$20,000.00 -- $29,999.99	160	0.394%	$ 8,314,300.31	5.382%
$30,000.00 -- $39,999.99	79	0.194%	$ 5,930,620.38	3.839%
$40,000.00 -- $49,999.99	56	0.138%	$ 5,329,679.68	3.450%
$50,000.00 -- UP	222	0.546%	$ 74,241,665.57	48.058%
TOTALS	40,634	100.000%	$154,483,469.08	100.000%

TABLE NO. 11 - ANALYSIS OF 1984 CORPORATION INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	24,771	58.375%	0.00	0.000%
Under -- $ 19.99	1,027	2.420%	$ 19,215.10	0.010%
$ 20.00 -- $ 49.99	892	2.102%	$ 69,174.34	0.036%
$ 50.00 -- $ 99.99	998	2.352%	$ 165,249.82	0.086%
$ 100.00 -- $ 199.99	1,448	3.412%	$ 480,377.38	0.250%
$ 200.00 -- $ 299.99	1,134	2.672%	$ 630,255.12	0.328%
$ 300.00 -- $ 399.99	688	2.093%	$ 695,586.44	0.362%
$ 400.00 -- $ 499.99	777	1.831%	$ 782,054.37	0.407%
$ 500.00 -- $ 599.99	672	1.584%	$ 828,170.60	0.431%
$ 600.00 -- $ 699.99	563	1.327%	$ 822,406.07	0.428%
$ 700.00 -- $ 799.99	519	1.223%	$ 872,365.31	0.454%
$ 800.00 -- $ 899.99	479	1.129%	$ 914,638.52	0.476%
$ 900.00 -- $ 999.99	389	0.917%	$ 828,170.60	0.431%
$ 1,000.00 -- $ 1,499.99	1,654	3.898%	$ 4,575,114.13	2.381%
$ 1,500.00 -- $ 1,999.99	1,103	2.599%	$ 4,300,338.27	2.238%
$ 2,000.00 -- $ 2,499.99	778	1.833%	$ 3,927,565.43	2.044%
$ 2,500.00 -- $ 2,999.99	644	1.518%	$ 3,964,074.11	2.063%
$ 3,000.00 -- $ 3,499.99	487	1.148%	$ 3,543,263.53	1.844%
$ 3,500.00 -- $ 3,999.99	388	0.914%	$ 3,264,644.65	1.699%
$ 4,000.00 -- $ 4,499.99	301	0.709%	$ 2,863,049.16	1.490%
$ 4,500.00 -- $ 4,999.99	267	0.629%	$ 2,849,598.59	1.483%
$ 5,000.00 -- $ 9,999.99	1,141	2.689%	$ 17,535,695.73	9.126%
$10,000.00 -- $14,999.99	364	0.858%	$ 10,032,201.12	5.221%
$15,000.00 -- $19,999.99	182	0.429%	$ 7,032,724.79	3.660%
$20,000.00 -- $29,999.99	194	0.457%	$ 10,464,540.76	5.446%
$30,000.00 -- $39,999.99	87	0.205%	$ 6,723,361.75	3.499%
$40,000.00 -- $49,999.99	57	0.134%	$ 5,699,197.19	2.966%
$50,000.00 -- UP	230	0.542%	$ 98,267,917.55	51.141%
TOTALS	42,434	100.000%	$192,150,950.41	100.000%

TABLE NO. 12 - ANALYSIS OF 1983 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0						
Under	-- $	10.00	99,796	06.94%	$ .00	00.00%
$ 10.00	-- $	20.00	49,538	03.44%	255,546.48	00.04%
$ 20.00	-- $	30.00	50,136	03.48%	753,833.24	00.12%
$ 30.00	-- $	40.00	47,453	03.30%	1,188,418.54	00.18%
$ 40.00	-- $	50.00	45,678	03.18%	1,599,193.31	00.24%
$ 50.00	-- $	60.00	30,176	02.10%	1,357,525.00	00.21%
$ 60.00	-- $	80.00	28,452	01.98%	1,566,437.22	00.24%
$ 80.00	-- $	100.00	56,662	03.94%	3,961,631.84	00.61%
$ 100.00	-- $	180.00	56,543	03.93%	5,093,900.10	00.78%
$ 180.00	-- $	280.00	166,923	11.60%	23,374,882.48	03.58%
$ 280.00	-- $	400.00	162,708	11.31%	37,275,457.33	05.71%
$ 400.00	-- $	540.00	145,000	10.08%	49,130,923.73	07.53%
$ 540.00	-- $	680.00	115,023	08.00%	53,704,705.26	08.23%
$ 680.00	-- $	820.00	86,621	06.02%	52,538,366.87	08.05%
$ 820.00	-- $	1,000.00	66,773	04.64%	49,855,975.83	07.64%
$ 1,000.00	-- $	2,000.00	62,789	04.36%	56,775,456.21	08.70%
$ 2,000.00	-- $	3,000.00	132,907	09.24%	178,972,148.60	27.42%
$ 3,000.00	-- $	5,000.00	21,656	01.51%	51,480,939.26	07.89%
Over	$	5,000.00	8,854	00.62%	33,128,048.96	05.08%
Totals.....			949	00.33%	50,750,121.43	07.75%
			1,438,637	100.00%	$652,763,511.69*	100.00%

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 13 - ANALYSIS OF 1983 INDIVIDUAL INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	103,596	06.87%	$ .00	00.00%
Under $ 10.00	45,562	03.02%	232,782.47	00.03%
$ 10.00 TO $ 20.00	53,485	03.55%	783,656.46	00.11%
$ 20.00 TO $ 30.00	49,532	03.29%	1,227,936.43	00.17%
$ 30.00 TO $ 40.00	47,195	03.13%	1,640,742.50	00.22%
$ 40.00 TO $ 50.00	32,715	02.17%	1,455,898.37	00.20%
$ 50.00 TO $ 60.00	28,090	01.86%	1,535,656.01	00.21%
$ 60.00 TO $ 80.00	57,472	03.81%	4,003,554.66	00.54%
$ 80.00 TO $ 100.00	56,590	03.75%	5,079,969.71	00.69%
$ 100.00 TO $ 180.00	164,883	10.94%	23,063,469.77	03.13%
$ 180.00 TO $ 280.00	162,105	10.75%	37,151,817.22	05.05%
$ 280.00 TO $ 400.00	146,955	09.75%	49,807,501.38	06.77%
$ 400.00 TO $ 540.00	122,275	08.11%	57,100,380.39	07.76%
$ 540.00 TO $ 680.00	94,082	06.24%	57,089,950.25	07.76%
$ 680.00 TO $ 820.00	73,650	04.89%	55,008,040.19	07.47%
$ 820.00 TO $ 1,000.00	70,693	04.69%	63,953,912.66	08.69%
$ 1,000.00 TO $ 2,000.00	155,669	10.33%	210,620,406.43	28.62%
$ 2,000.00 TO $ 3,000.00	26,417	01.75%	62,829,838.66	08.54%
$ 3,000.00 TO $ 5,000.00	10,474	00.69%	39,086,153.27	05.31%
Over $ 5,000.00	6,180	00.41%	64,315,469.88	08.73%
Totals.....	1,507,620	100.00%	$735,987,136.71*	100.00%

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 14 - NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX LIABILITY BY ADJUSTED GROSS INCOME CLASSES - 1984

Adjusted Gross Income Class	Total No. of Returns Filed	Percent of Total	Adjusted Gross Income (000's)	Percent of Total	Total Taxable Income (000's)	Percent of Total	Income Tax Liability	Percent of Total
NO GROSS.....	15,051	1.00%	$ 0	0.00%	$ 0	0.00%	$ 0	0.00%
Under $1,000..	43,627	2.89%	26,34.	0.12%	2,607	0.02%	48,969	0.01%
Under 2,000..	72,922	4.84%	109,629	0.51%	34,226	0.23%	674,810	0.09%
Under 3,000..	71,169	4.72%	177,388	0.82%	77,661	0.52%	1,545,327	0.21%
Under 4,000..	68,043	4.51%	237,564	1.10%	115,058	0.77%	2,419,284	0.33%
Under 5,000..	66,031	4.38%	296,956	1.38%	153,741	1.03%	3,515,248	0.48%
Under 6,000..	65,580	4.35%	360,431	1.67%	197,307	1.32%	4,805,295	0.65%
Under 7,000..	66,695	4.42%	433,694	2.01%	250,408	1.68%	6,576,345	0.89%
Under 8,000..	66,468	4.41%	498,517	2.31%	300,513	2.01%	8,410,576	1.14%
Under 9,000..	67,923	4.51%	577,359	2.68%	363,072	2.43%	10,874,899	1.48%
Under 10,000..	66,745	4.43%	633,820	2.94%	407,962	2.73%	12,972,129	1.76%
Under 11,000..	66,927	4.44%	702,598	3.26%	463,186	3.10%	15,640,612	2.13%
Under 12,000..	64,898	4.30%	746,095	3.46%	500,680	3.35%	17,876,198	2.43%
Under 13,000..	63,688	4.22%	795,559	3.69%	537,425	3.60%	20,304,507	2.76%
Under 14,000..	59,094	3.92%	797,236	3.70%	537,535	3.60%	21,698,108	2.95%
Under 15,000..	54,372	3.61%	787,878	3.65%	527,397	3.53%	22,576,048	3.07%
Under 20,000..	203,176	13.48%	3,526,975	16.35%	2,319,865	15.52%	112,282,254	15.27%
Under 25,000..	122,774	8.14%	2,736,908	12.69%	1,960,448	13.12%	100,856,760	13.71%
Under 50,000..	175,482	11.64%	5,717,802	26.50%	4,235,745	28.34%	243,411,200	33.09%
Under 100,000..	21,638	1.44%	1,397,221	6.48%	1,091,693	7.30%	69,867,747	9.50%
Under 150,000..	3,064	0.20%	366,830	1.70%	300,024	2.01%	20,073,756	2.73%
Under 200,000..	1,013	0.07%	173,727	0.81%	146,863	0.98%	9,973,661	1.36%
Under 500,000..	1,052	0.07%	298,960	1.39%	260,813	1.75%	17,938,222	2.44%
Over 500,000..	188	0.01%	176,325	0.82%	160,417	1.07%	11,172,278	1.52%
TOTALS..	1,507,620	100.00%	$21,575,815	100.00%	$14,944,646	100.00%	$735,514,333	100.00%

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 15 - ADJUSTED GROSS INCOME, TOTAL EXEMPTIONS, TOTAL DEDUCTIONS, TOTAL TAXABLE INCOME, TOTAL TAX, AND TOTAL NUMBER OF RETURNS FILED (TAXABLE AND NONTAXABLE), BY ADJUSTED GROSS INCOME CLASSES - 1984

Adjusted Gross Income Class	Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total Taxable Income (000's)	Income Tax Liability	Total No. of Returns Filed
No. Gross.....	$ 0	$ 14,235	$ 14,342	$ 0	$ 0	15,051
Under $1,000..	$ 26,343	$ 37,894	$ 16,969	$ 2,607	$ 48,969	43,627
Under 2,000..	$ 109,629	$ 68,348	$ 28,890	$ 34,226	$ 674,810	72,922
Under 3,000..	$ 177,388	$ 73,934	$ 39,566	$ 77,661	$ 1,545,327	71,169
Under 4,000..	$ 237,564	$ 79,103	$ 52,680	$ 115,058	$ 2,419,284	68,043
Under 5,000..	$ 296,956	$ 83,620	$ 67,566	$ 153,741	$ 3,515,248	66,031
Under 6,000..	$ 360,431	$ 88,354	$ 81,028	$ 197,307	$ 4,805,295	65,580
Under 7,000..	$ 433,694	$ 93,608	$ 94,779	$ 250,408	$ 6,576,345	66,695
Under 8,000..	$ 498,517	$ 96,150	$ 105,604	$ 300,513	$ 8,410,576	66,468
Under 9,000..	$ 577,359	$ 98,432	$ 118,640	$ 363,072	$ 10,874,899	67,923
Under 10,000..	$ 633,820	$ 98,824	$ 128,972	$ 407,962	$ 12,972,129	66,745
Under 11,000..	$ 702,598	$ 99,827	$ 141,030	$ 463,186	$ 15,640,612	66,927
Under 12,000..	$ 746,095	$ 99,147	$ 147,336	$ 500,680	$ 17,876,198	64,898
Under 13,000..	$ 795,559	$ 99,433	$ 159,320	$ 537,425	$ 20,304,607	63,688
Under 14,000..	$ 797,236	$ 92,584	$ 167,707	$ 537,535	$ 21,698,108	59,094
Under 15,000..	$ 787,878	$ 86,638	$ 174,346	$ 527,397	$ 22,576,048	54,372
Under 20,000..	$ 3,526,975	$ 338,008	$ 878,062	$ 2,319,865	$112,282,254	203,176
Under 25,000..	$ 2,736,908	$ 218,026	$ 556,530	$ 1,960,448	$100,856,760	122,774
Under 50,000..	$ 5,717,802	$ 350,678	$1,128,276	$ 4,235,745	$243,411,200	175,482
Under 100,000..	$ 1,397,221	$ 48,379	$ 256,721	$ 1,091,693	$ 69,867,747	21,638
Under 150,000..	$ 366,830	$ 6,969	$ 59,774	$ 300,024	$ 20,073,756	3,064
Under 200,000..	$ 173,727	$ 2,235	$ 24,609	$ 146,863	$ 9,973,661	1,013
Under 500,000..	$ 298,960	$ 2,249	$ 35,878	$ 260,813	$ 17,938,222	1,052
Over 500,000..	$ 176,325	$ 343	$ 15,561	$ 160,417	$ 11,172,278	188
TOTALS.....	$21,575,815	$2,277,018	$4,494,186	$14,944,646	$735,514,333	1,507,620

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

VII. SAVINGS AND LOAN ASSOCIATION TAX

The Savings and Loan Association Tax was enacted in 1957. The current rate of tax is eight percent (8%) on the net income of every Savings and Loan Association in this State, except for income from municipal, state or federal bonds or securities exempted by law.

In the fiscal year 1984, 51 returns were filed with a net collection of $19,241.11. For the fiscal year 1985, 49 returns were filed with a net collection of ($12,370.93).

SALES AND LICENSE DIVISION
CYRIL C. McCRARY, DIRECTOR

I. ACCOMMODATIONS TAX

A two percent accommodations tax is levied against the gross proceeds derived from the rental of transient accommodations effective July 1, 1984.

For the fiscal year ending June 30, 1985, this tax produced revenue totaling $8,641,158.89.

TABLE NO. 16 - DISTRIBUTIONS OF ACCOMMODATIONS TAX
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
ABBEVILLE	$ 773.79	
ABBEVILLE COUNTY		$ 549.48
AIKEN	$ 18,596.48	
JACKSON	$ 152.23	
NORTH AUGUSTA	$ 1,835.59	
AIKEN COUNTY		$ 22,558.40
ALLENDALE	$ 5,542.85	
FAIRFAX	$ 586.83	
ALLENDALE COUNTY	$	$ 335.83
ANDERSON	$ 30,982.55	
ANDERSON COUNTY		$ 13,670.19
BAMBERG	$ 2,925.95	
BAMBERG COUNTY		$ 1,338.03
WILLISTON	$ 1,595.94	
BARNWELL COUNTY		$ 234.97
BEAUFORT	$ 37,078.59	
HILTON HEAD ISLAND	$469,090.15	
PORT ROYAL	$ 3,348.98	
BEAUFORT COUNTY		$ 22,455.50

TABLE NO. 16 - DISTRIBUTIONS OF ACCOMMODATIONS TAX
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
GOOSE CREEK	$ 4,761.29	
HANAHAN	$ 135.83	
MONCKS CORNER	$ 6,409.77	
ST. STEPHENS	$ 295.82	
BERKELEY COUNTY		$ 24,167.08
CALHOUN COUNTY		$ 278.57
CHARLESTON	$262,611.22	
FOLLY BEACH	$ 4,397.30	
HOLLYWOOD	$ 86.91	
ISLE OF PALMS	$ 21,153.94	
MCCLELLANVILLE	$ 1.03	
MOUNT PLEASANT	$ 15,325.21	
NORTH CHARLESTON	$130,481.29	
RAVENEL	$ 29.73	
SULLIVAN'S ISLAND	$ 6,960.55	
CHARLESTON COUNTY		$265,046.52
GAFFNEY	$ 4,155.77	
CHEROKEE COUNTY		$ 10,150.08
CHESTER	$ 4,694.63	
RICHBURG	$ 10.01	
CHESTER COUNTY		$ 386.68
CHERAW	$ 2,141.68	
CHESTERFIELD	$ 342.17	
PAGELAND	$ 1,208.25	
CHESTERFIELD COUNTY		$ 3,009.33
MANNING	$ 465.99	
SUMMERTON	$ 2,135.16	
TURBEVILLE	$ 1,172.73	
CLARENDON COUNTY		$ 35,592.67
EDISTO BEACH	$ 15,209.17	
WALTERBORO	$ 16,992.05	
COLLETON COUNTY		$ 42,219.59
DARLINGTON	$ 4,798.71	
HARTSVILLE	$ 5,021.41	
LAMAR	$ 83.03	
DARLINGTON COUNTY		$ 7,352.52
DILLON	$ 10,939.14	
LATTA	$ 645.14	
DILLON COUNTY		$ 43,931.94
ST. GEORGE	$ 983.37	
DORCHESTER COUNTY		$ 39,562.65

TABLE NO. 16 - DISTRIBUTIONS OF ACCOMMODATIONS TAX
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
JOHNSTON	$ 178.93	
EDGEFIELD COUNTY		$ 70.51
FAIRFIELD COUNTY		$ 1,864.16
FLORENCE	$ 25,859.99	
JOHNSONVILLE	$ 17.76	
TIMMONSVILLE	$ 37.42	
FLORENCE COUNTY		$153,569.06
ANDREWS	$ 429.19	
GEORGETOWN	$ 17,718.67	
GEORGETOWN COUNTY		$ 92,398.75
GREENVILLE	$139,716.20	
GREER	$ 83.41	
SIMPSONVILLE	$ 3,125.76	
GREENVILLE COUNTY		$138,711.61
GREENWOOD	$ 14,527.50	
WARE SHOALS	$ 126.51	
GREENWOOD COUNTY		$ 14,237.79
HAMPTON COUNTY		$ 3,180.89
ATLANTIC BEACH	$ 835.08	
CONWAY	$ 6,122.60	
MYRTLE BEACH	$1,080,191.32	
NORTH MYRTLE BEACH	$131,620.40	
SURFSIDE BEACH	$ 31,811.43	
HORRY COUNTY		$333,352.52
HARDEEVILLE	$ 41,549.72	
RIDGELAND	$ 4,013.41	
JASPER COUNTY		$ 35,395.43
CAMDEN	$ 4,061.55	
KERSHAW COUNTY		$ 16,093.91
KERSHAW	$ 41.90	
LANCASTER	$ 3,963.64	
LANCASTER COUNTY		$ 7,504.30
CLINTON	$ 2,861.76	
LAURENS COUNTY		$ 14,881.93
BISHOPVILLE	$ 561.15	
LEE COUNTY		$ 151.63
BATESBURG	$ 798.61	
CAYCE	$ 33,916.78	
SPRINGDALE	$ 21,102.00	
WEST COLUMBIA	$ 13,187.87	
LEXINGTON COUNTY		$ 73,327.92

TABLE NO. 16 - DISTRIBUTIONS OF ACCOMMODATIONS TAX
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
MCCORMICK	$ 81.80	
PLUM BRANCH	$ 221.43	
MCCORMICK COUNTY		$ 7,484.52
MARION	$ 1,681.15	
MULLINS	$ 3,057.12	
MARION COUNTY		$ 472.40
BENNETTSVILLE	$ 77.42	
MARLBORO COUNTY		$ 6,453.08
NEWBERRY	$ 1,502.58	
NEWBERRY COUNTY		$ 9,302.67
SENECA	$ 1,739.28	
WALHALLA	$ 834.71	
OCONEE COUNTY		$ 9,452.23
ELLOREE	$ 13.07	
ORANGEBURG	$ 34,370.01	
SANTEE	$ 28,270.10	
ORANGEBURG COUNTY		$ 47,655.26
CLEMSON	$ 25,511.92	
EASLEY	$ 7,826.71	
PICKENS	$ 143.03	
PICKENS COUNTY		$ 19,290.08
COLUMBIA	$146,832.49	
RICHLAND COUNTY		$153,600.82
SALUDA	$ 522.55	
SALUDA COUNTY		$ 20.71
SPARTANBURG	$ 43,269.18	
WOODRUFF	$ 9.61	
SPARTANBURG COUNTY		$ 90,971.82
SUMTER	$ 25,571.43	
SUMTER COUNTY		$ 12,998.49
UNION	$ 12.07	
UNION COUNTY		$ 3,466.81
HEMINGWAY	$ 360.57	
KINGSTREE	$ 1,415.77	
WILLIAMSBURG COUNTY		$ 3,327.51
CLOVER	$ 305.41	
FORT MILL	$ 78.74	
ROCK HILL	$ 25,717.46	
YORK	$ 1,688.91	
YORK COUNTY		$ 94,620.94

TOTAL TO CITIES	$3,025,733.31	
TOTAL TO COUNTIES		$1,876,697.78
GRAND TOTAL	$4,902,431.09	

The proceeds of the tax, less the Tax Commission's cost of administration, is remitted quarterly to the municipality or to the county in which it was collected. The purpose of this tax is to promote tourism and enlarge its economic benefits through advertising, promotion, and providing those facilities and services which enhance the ability of the county or municipality to attract and provide tourism.

II. ADMISSION TAX

The South Carolina Admission Tax was adopted in 1923. The current rate of tax on all taxable admissions is four percent (4%).

In the fiscal year 1984 this tax produced $3,500,000.00 for the General Fund; $7,531.68 for the Wildlife Resources Commission; and $2,256,461.18 for the Department of Parks, Recreation and Tourism. For the fiscal year 1985, collections amounted to $3,500,000.00 for the General Fund; $7,791.54 for the Wildlife Resources Commission; and $2,368,395.10 for the Department of Parks, Recreation and Tourism.

III. ALCOHOLIC LIQUORS TAX

The Alcoholic Liquors Tax was adopted in 1935. The tax is imposed upon every manufacturer, wholesaler and retail dealer doing business within South Carolina. Applicable tax rates are based on the following schedule:

The tax rate for alcoholic liquors is 17¢ for each eight ounces or fractional quantity thereof.

The tax rate on containers of 2 ounces or less is 25¢ per container.

Wholesalers are subject to a tax of $1.81 per standard case.

Retailers are subject to a case tax of $2.99, which is collected by the wholesalers.

Every licensed wholesaler shall pay an additional tax of 56¢ on each standard case of alcoholic liquors sold.

In addition to the above taxes, a surtax of 9% is imposed.

Proportional rates are provided for metric size containers.

The net collections for the fiscal year 1984 total $41,709,246.53. For the fiscal year ending June 30, 1985, the net collections amounted to $42,620,585.58.

TABLE NO. 17 - ALCOHOLIC LIQUORS TAX COLLECTIONS JULY 1, 1984 - JUNE 30, 1985

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
CASE TAX - RETAIL.....	$ 33,028.09	$ 476,251.05	$ 446,755.10	$ 598,096.77	$ 582,427.26	$ 534,806.75
CASE TAX - WHOLESALE..	$ 33,099.57	$ 298,025.02	$ 273,592.98	$ 364,981.24	$ 354,874.20	$ 327,779.29
CASE TAX - ADDITIONAL.	$ 6,453.90	$ 91,867.61	$ 84,647.48	$ 112,921.51	$ 109,795.07	$ 101,412.35
EXCISE TAX.....	$ 157,944.27	$2,091,402.54	$2,050,251.37	$2,448,544.62	$2,298,453.90	$2,126,237.98
SURTAX.....	$ 20,738.78	$ 258,871.40	$ 256,948.17	$ 317,208.10	$ 301,745.78	$ 278,121.23
PENALTIES.....	$ 475.00	$ 595.00	$ 430.00	$ 2,487.00	$ 852.00	$ 270.00
TOTALS.....	$ 251,739.61	$3,217,012.62	$3,112,625.10	$3,844,239.24	$3,648,148.21	$3,368,627.60

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
CASE TAX - RETAIL....	$716,200.95	$ 501,095.19	$ 506,672.54	$ 549,716.12	$ 508,083.07	$1,122,081.18	$ 6,575,214.07
CASE TAX - WHOLESALE.	$438,903.81	$ 305,085.93	$ 309,072.62	$ 335,237.70	$ 311,135.95	$ 684,369.75	$ 4,036,158.06
CASE TAX - ADDITIONAL	$135,797.09	$ 94,391.07	$ 95,624.61	$ 103,866.92	$ 96,263.03	$ 211,737.12	$ 1,244,777.76
EXCISE TAX.....	$2,662,155.71	$1,980,012.84	$1,962,046.28	$2,355,515.00	$2,275,292.97	$4,835,881.14	$27,243,738.62
SURTAX.....	$ 355,764.40	$ 259,252.64	$ 258,607.49	$ 301,004.51	$ 287,169.75	$ 616,823.15	$ 3,512,255.40
PENALTIES.....	$ 150.00	$ 10.67	$ 1,385.00	$ 287.00	$ 900.00	$ 600.00	$ 8,441.67
TOTALS	$4,308,971.96	$3,139,848.34	$3,133,408.54	$3,645,627.25	$3,478,844.77	$7,471,492.34	$42,620,585.58

TABLE NO. 18 - ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
ABBEVILLE	$ 33,164.48	
CALHOUN FALLS	$ 14,105.39	
DONALDS	$ 2,104.31	
DUE WEST	$ 7,807.65	
LOWNDESVILLE	$ 1,162.35	
ABBEVILLE COUNTY		$ 47,772.50
AIKEN	$ 84,806.16	
BURNETTOWN	$ 2,120.79	
JACKSON	$ 10,454.31	
MONETTA	$ 1,559.54	
NEW ELLENTON	$ 14,972.79	
NORTH AUGUSTA	$ 77,297.71	
PERRY	$ 1,527.73	
SALLEY	$ 3,271.54	
WAGENER	$ 5,072.46	
WINDSOR	$ 315.67	
AIKEN COUNTY		$221,524.53
ALLENDALE	$ 24,752.15	
FAIRFAX	$ 12,197.32	
SYCAMORE	$ 1,474.22	
ULMER	$ 536.99	
ALLENDALE COUNTY		$ 22,530.53
ANDERSON	$159,537.36	
BELTON	$ 30,316.57	
HONEA PATH	$ 23,301.72	
IVA	$ 7,696.43	
PELZER	$ 743.21	
PENDLETON	$ 17,753.49	
STARR	$ 1,350.03	
WEST PELZER	$ 5,350.29	
WILLIAMSTON	$ 24,462.86	
ANDERSON COUNTY		$277,594.19
BAMBERG	$ 20,846.23	
DENMARK	$ 24,909.31	
EHRHARDT	$ 2,083.32	
GOVAN	$ 619.34	
OLAR	$ 2,249.94	
BAMBERG COUNTY		$ 38,066.96
BARNWELL	$ 31,276.38	
BLACKVILLE	$ 16,006.96	
ELKO	$ 1,819.60	
HILDA	$ 2,016.29	
KLINE	$ 1,793.76	
SNELLING	$ 652.54	
WILLISTON	$ 17,844.79	
BARNWELL COUNTY		$ 41,678.24

TABLE NO. 18 - ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
BEAUFORT	$ 50,968.11	
BLUFFTON	$ 3,082.36	
HILTON HEAD ISLAND	$ 64,808.63	
PORT ROYAL	$ 16,948.23	
BEAUFORT COUNTY		$136,069.26
BONNEAU	$ 2,273.32	
GOOSE CREEK	$ 94,822.38	
HANAHAN	$ 74,707.38	
JAMESTOWN	$ 1,099.78	
MONCKS CORNER	$ 20,456.02	
ST. STEPHENS	$ 10,399.17	
BERKELEY COUNTY		$193,671.11
CAMERON	$ 3,032.33	
ST. MATTHEWS	$ 14,211.40	
CALHOUN COUNTY		$ 25,651.39
CHARLESTON	$395,795.46	
FOLLY BEACH	$ 8,288.22	
HOLLYWOOD	$ 3,975.97	
ISLE OF PALMS	$ 19,170.24	
LINCOLNVILLE	$ 4,466.53	
MCCLELLANVILLE	$ 2,425.22	
MEGGETT	$ 1,387.58	
MOUNT PLEASANT	$ 78,473.35	
NORTH CHARLESTON	$353,190.86	
RAVENEL	$ 9,100.06	
SULLIVAN's ISLAND	$ 10,449.92	
CHARLESTON COUNTY		$582,658.96
BLACKSBURG	$ 10,748.57	
GAFFNEY	$ 76,747.41	
CHEROKEE COUNTY		$ 86,243.47
CHESTER	$ 39,063.05	
FORT LAWN	$ 2,780.15	
GREAT FALLS	$ 14,918.03	
LOWRYS	$ 1,328.79	
RICHBURG	$ 1,587.10	
CHESTER COUNTY		$ 65,643.18
CHERAW	$ 32,283.83	
CHESTERFIELD	$ 8,454.99	
JEFFERSON	$ 3,843.86	
MCBEE	$ 4,334.74	
MOUNT CROGHAN	$ 823.92	
PAGELAND	$ 15,244.34	
PATRICK	$ 2,212.47	
RUBY	$ 1,509.02	
CHESTERFIELD COUNTY		$ 80,188.64

TABLE NO. 18 - ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
MANNING	$ 26,760.79	
PAXVILLE	$ 1,402.70	
SUMMERTON	$ 6,923.11	
TURBEVILLE	$ 3,082.25	
CLARENDON COUNTY		$ 57,978.20
COTTAGEVILLE	$ 2,188.77	
EDISTO BEACH	$ 1,048.88	
LODGE	$ 856.46	
SMOAKS	$ 935.99	
WALTERBORO	$ 35,487.81	
WILLIAMS	$ 1,169.05	
COLLETON COUNTY		$ 66,692.73
DARLINGTON	$ 45,276.50	
HARTSVILLE	$ 43,774.64	
LAMAR	$ 7,575.14	
SOCIETY HILL	$ 4,823.75	
DARLINGTON COUNTY		$131,418.21
DILLON	$ 40,170.35	
LAKE VIEW	$ 5,368.98	
LATTA	$ 10,287.10	
DILLON COUNTY		$ 65,595.23
HARLEYVILLE	$ 3,578.76	
REEVESVILLE	$ 1,378.03	
RIDGEVILLE	$ 3,423.66	
ST. GEORGE	$ 12,030.52	
SUMMERVILLE	$ 36,909.85	
DORCHESTER COUNTY		$119,633.81
EDGEFIELD	$ 15,513.07	
JOHNSTON	$ 14,953.44	
TRENTON	$ 2,288.19	
EDGEFIELD COUNTY		$36,878.48
RIDGEWAY	$ 2,025.63	
WINNSBORO	$ 17,230.36	
FAIRFIELD COUNTY		$ 43,840.01
COWARD	$ 2,525.14	
FLORENCE	$165,108.42	
JOHNSONVILLE	$ 8,041.60	
LAKE CITY	$ 38,211.79	
OLANTA	$ 3,966.06	
PAMPLICO	$ 6,858.97	
QUINBY	$ 5,356.79	
SCRANTON	$ 4,854.34	
TIMMONSVILLE	$ 12,129.92	
FLORENCE COUNTY		$230,003.69
ANDREWS	$ 17,749.34	
GEORGETOWN	$ 58,089.73	
GEORGETOWN COUNTY		$ 88,444.04

TABLE NO. 18 - ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
CITY VIEW	$ 9,808.55	
FOUNTAIN INN	$ 23,732.34	
GREENVILLE	$334,226.20	
GREER	$ 60,175.62	
MAULDIN	$ 45,220.91	
SIMPSONVILLE	$ 50,244.79	
TRAVELERS REST	$ 16,855.57	
WOODSIDE	$ 1,233.63	
GREENVILLE COUNTY		$602,353.05
GREENWOOD	$123,189.21	
HODGES	$ 910.84	
NINETY SIX	$ 12,807.49	
TROY	$ 3,786.83	
WARE SHOALS	$ 13,592.15	
GREENWOOD COUNTY		$121,290.83
BRUNSON	$ 3,355.42	
ESTILL	$ 13,011.64	
FURMAN	$ 1,933.71	
GIFFORD	$ 2,148.69	
HAMPTON	$ 17,806.95	
LURAY	$ 811.52	
SCOTIA	$ 406.71	
VARNVILLE	$ 10,934.68	
YEMASSEE	$ 4,487.28	
HAMPTON COUNTY		$ 38,130.94
ATLANTIC BEACH	$ 1,615.05	
AYNOR	$ 3,621.10	
BRIARCLIFFE ACRES	$ 1,827.65	
CONWAY	$ 57,475.74	
LORIS	$ 12,306.80	
MYRTLE BEACH	$100,791.67	
NORTH MYRTLE BEACH	$ 21,645.27	
SURFSIDE BEACH	$ 13,827.33	
HORRY COUNTY		$209,285.61
HARDEEVILLE	$ 7,046.49	
RIDGELAND	$ 6,539.14	
JASPER COUNTY		$ 30,298.59
BETHUNE	$ 2,758.19	
CAMDEN	$ 44,049.32	
ELGIN	$ 3,289.92	
KERSHAW COUNTY		$ 82,039.95
HEATH SPRINGS	$ 5,582.18	
KERSHAW	$ 11,300.66	
LANCASTER	$ 55,171.25	
LANCASTER COUNTY		$111,392.80

TABLE NO. 18 - ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
CLINTON	$ 53,406.86	
CROSS HILL	$ 3,437.84	
GRAY COURT	$ 5,580.52	
LAURENS	$ 60,330.22	
WATERLOO	$ 1,101.71	
LAURENS COUNTY		$110,431.88
BISHOPVILLE	$ 19,575.23	
LYNCHBURG	$ 3,054.38	
LEE COUNTY		$ 40,092.03
BATESBURG	$ 22,984.37	
CAYCE	$ 65,993.84	
CHAPIN	$ 1,835.30	
GASTON	$ 5,411.47	
GILBERT	$ 1,191.51	
IRMO	$ 21,170.13	
LEESVILLE	$ 12,925.07	
LEXINGTON	$ 11,607.20	
PELION	$ 1,218.31	
PINE RIDGE	$ 7,034.65	
SOUTH CONGAREE	$ 11,739.84	
SPRINGDALE	$ 16,879.93	
SUMMIT	$ 959.90	
SWANSEA	$ 4,978.43	
WEST COLUMBIA	$ 59,363.11	
LEXINGTON COUNTY		$288,089.44
MCCORMICK	$ 10,182.41	
MOUNT CARMEL	$ 1,018.14	
PARKSVILLE	$ 897.95	
PLUM BRANCH	$ 428.21	
MCCORMICK COUNTY		$ 16,980.08
MARION	$ 43,853.31	
MULLINS	$ 34,631.38	
NICHOLS	$ 3,435.11	
SELLERS	$ 2,290.73	
MARION COUNTY		$ 71.841.35
BENNETTSVILLE	$ 49,482.86	
BLENHEIM	$ 1,192.84	
CLIO	$ 5,843.86	
MCCOLL	$ 15,216.55	
TATUM	$ 598.15	
MARLBORO COUNTY		$ 66,323.23

TABLE NO. 18 - ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
CHAPPELS	$ 607.90	
LITTLE MOUNTAIN	$ 1,591.14	
NEWBERRY	$ 56,041.21	
PEAK	$ 469.56	
POMARIA	$ 1,544.32	
PROSPERITY	$ 4,567.65	
SILVERSTREET	$ 1,123.09	
WHITMIRE	$ 12,031.33	
NEWBERRY COUNTY		$ 65,987.70
SALEM	$ 1,145.27	
SENECA	$ 41,962.65	
WALHALLA	$ 22,561.92	
WEST UNION	$ 1,770.63	
WESTMINSTER	$ 17,497.55	
OCONEE COUNTY		$101,721.13
BOWMAN	$ 6,474.96	
BRANCHVILLE	$ 9,735.10	
COPE	$ 985.61	
CORDOVA	$ 1,155.55	
ELLOREE	$ 5,207.89	
EUTAWVILLE	$ 3,403.01	
HOLLY HILL	$ 9,900.30	
LIVINGSTON	$ 946.59	
NEESES	$ 3,097.92	
NORTH	$ 7,338.53	
NORWAY	$ 3,058.84	
ORANGEBURG	$ 84,482.36	
ROWESVILLE	$ 2,218.67	
SANTEE	$ 1,529.23	
SPRINGFIELD	$ 3,565.17	
VANCE	$ 489.90	
WOODFORD	$ 1,172.01	
ORANGEBURG COUNTY		$172,337.73
CENTRAL	$ 10,755.08	
CLEMSON	$ 45,138.00	
EASLEY	$ 79,974.17	
LIBERTY	$ 17,940.47	
NORRIS	$ 5,088.75	
PICKENS	$ 18,153.14	
SIX MILE	$ 2,630.75	
PICKENS COUNTY		$164,455.35
ARCADIA LAKES	$ 3,605.95	
BLYTHEWOOD	$ 519.15	
COLUMBIA	$592,577.70	
EASTOVER	$ 5,094.19	
FOREST ACRES	$ 35,834.67	
RICHLAND COUNTY		$565,993.70

TABLE NO. 18 - ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
RIDGE SPRING	$ 5,377.37	
SALUDA	$ 15,568.09	
WARD	$ 577.75	
SALUDA COUNTY		$ 33,989.65
CAMPOBELLO	$ 2,786.94	
CENTRAL PACOLET	$ 1,859.00	
CHESNEE	$ 6,107.13	
COWPENS	$ 11,598.12	
DUNCAN	$ 7,195.91	
INMAN	$ 8,930.27	
LANDRUM	$ 12,092.60	
LYMAN	$ 12,029.48	
PACOLET	$ 8,819.09	
PACOLET MILLS	$ 6,202.59	
SPARTANBURG	$250,682.32	
WELLFORD	$ 11,832.35	
WOODRUFF	$ 29,300.91	
SPARTANBURG COUNTY		$423,315.71
MAYESVILLE	$ 3,911.83	
PINEWOOD	$ 3,935.64	
SUMTER	$142,009.67	
SUMTER COUNTY		$185,733.04
CARLISLE	$ 2,970.47	
JONESVILLE	$ 7,089.56	
LOCKHART	$ 503.00	
UNION	$ 60,230.75	
UNION COUNTY		$ 65,052.14
GREELEYVILLE	$ 3,362.81	
HEMINGWAY	$ 5,033.42	
KINGSTREE	$ 23,315.47	
LANE	$ 3,145.95	
STUCKEY	$ 1,255.27	
WILLIAMSBURG COUNTY		$ 80,428.52
CLOVER	$ 19,739.47	
FORT MILL	$ 24,568.13	
HICKORY GROVE	$ 2,032.43	
MCCONNELLS	$ 1,009.31	
ROCK HILL	$201,157.81	
SHARON	$ 1,818.07	
SMYRNA	$ 278.68	
TEGA CAY	$ 12,455.71	
YORK	$ 35,988.51	
YORK COUNTY		$222,497.51
TOTAL TO CITIES	$ 6,552,242.22	
TOTAL TO COUNTIES		$6,529,839.32
GRAND TOTAL	$13,082,081.54	

Alcoholic Liquors Tax is allocated as follows: sixty percent to the State; twenty percent among the counties on a population

basis according to the latest Federal census; and twenty percent among the incorporated municipalities on a population basis according to the latest Federal census.

TABLE NO. 19 - ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
MINI BOTTLES
JULY 1, 1984 - JUNE 30,1985

ABBEVILLE	$ 21,593.13
AIKEN	$ 100,797.78
ALLENDALE	$ 10,209.66
ANDERSON	$ 127,145.71
BAMBERG	$ 17,291.17
BARNWELL	$ 18,959.52
BEAUFORT	$ 62,378.18
BERKELEY	$ 90,397.43
CALHOUN	$ 11,648.60
CHARLESTON	$ 264,319.38
CHEROKEE	$ 39,110.74
CHESTER	$ 28,769.99
CHESTERFIELD	$ 36,417.56
CLARENDON	$ 26,207.89
COLLETON	$ 30,325.12
DARLINGTON	$ 59,851.84
DILLON	$ 29,663.74
DORCHESTER	$ 56,077.20
EDGEFIELD	$ 16,728.11
FAIRFIELD	$ 19,754.97
FLORENCE	$ 105,129.52
GEORGETOWN	$ 40,519.90
GREENVILLE	$ 274,758.45
GREENWOOD	$ 55,204.31
HAMPTON	$ 17,329.90
HORRY	$ 96,784.81
JASPER	$ 13,841.28
KERSHAW	$ 37,230.88
LANCASTER	$ 50,923.23
LAURENS	$ 49,826.87
LEE	$ 18,062.79
LEXINGTON	$ 133,941.24
MCCORMICK	$ 7,441.99
MARION	$ 32,616.11
MARLBORO	$ 30,188.08
NEWBERRY	$ 29,815.68
OCONEE	$ 46,388.89
ORANGEBURG	$ 78,516.44
PICKENS	$ 75,668.33
RICHLAND	$ 257,410.65
SALUDA	$ 15,411.31
SPARTANBURG	$ 192,637.18
SUMTER	$ 84,209.67
UNION	$ 29,356.89
WILLIAMSBURG	$ 36,480.11
YORK	$ 101,844.45
TOTAL TO COUNTIES	$2,979,186.68

The Alcoholic Liquors Tax from the sale of containers of two ounces or less is allocated as follows: twenty-five percent of the twenty-five cents per container tax among the counties on a

population basis according to the latest Federal census, to be used for educational purposes relating to the use of alcoholic liquors and for the rehabilitation of alcoholics and drug addicts.

IV. AMMUNITION TAX

The tax is levied upon every person doing business in this State and engaged in the business of selling ammunition. The current rate of tax is computed according to the following schedule:

Shells: Upon all shotgun or other shells, $3.20 per thousand rounds.

Cartridges: Upon all cartridges twenty-three caliber or greater, $3.20 per thousand rounds.

For the fiscal year 1984 revenue totaling $88,025.91 was collected. For the fiscal year 1985 net collections amounted to ($35,479.02). This tax is specifically allocated to the Wildlife Resources Commission. The ammunition tax was repealed effective July 1, 1984.

V. BEER AND WINE TAX

The Beer and Wine Tax was adopted in 1933, shortly after the repeal of the 18th Amendment. The tax is imposed upon wholesale distributors doing business within South Carolina. The tax rate on beer is $.006 per ounce. The tax rate on wine varies depending on the alcoholic content and the size of the container.

The net collections for the fiscal year 1984 totaled $57,126,320.76. For the fiscal year ending June 30, 1985, the net collections totaled $59,361,859.74.

TABLE NO. 20 - BEER AND WINE TAX COLLECTIONS
JULY 1, 1984 - JUNE 30, 1985

	Beer	Wine
Excise Tax (Wholesalers Report)	$53,716,483.46	$4,674,311.62
Certificates of Registration	$ 7,000.00	$ 25,100.00
Penalties and Interest	$ 6,307.38	$ 7,231.82
Special Reports	$ 0	$ 925,425.46
TOTALS	$53,729,790.84	$5,632,068.90

TABLE NO. 21 - BEER AND WINE TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
ABBEVILLE	$ 40,950.03	
CALHOUN FALLS	$ 17,432.01	
DONALDS	$ 2,592.46	
DUE WEST	$ 9,630.05	
LOWNDESVILLE	$ 1,397.99	
ABBEVILLE COUNTY		$ 22,906.25
AIKEN	$104,805.58	
BURNETTOWN	$ 2,567.03	
JACKSON	$ 12,554.14	
MONETTA	$ 1,923.50	
NEW ELLENTON	$ 18,480.58	
NORTH AUGUSTA	$ 95,440.92	
PERRY	$ 1,892.29	
SALLEY	$ 4,051.74	
WAGENER	$ 6,279.46	
WINDSOR	$ 389.35	
AIKEN COUNTY		$106,362.86
ALLENDALE	$ 30,629.77	
FAIRFAX	$ 15,073.61	
SYCAMORE	$ 1,822.93	
ULMER	$ 649.55	
ALLENDALE COUNTY		$ 10,808.69
ANDERSON	$196,855.03	
BELTON	$ 37,405.24	
HONEA PATH	$ 28,795.07	
IVA	$ 9,525.89	
PELZER	$ 916.77	
PENDLETON	$ 21,967.09	
STARR	$ 1,671.47	
WEST PELZER	$ 6,610.16	
WILLIAMSTON	$ 30,216.46	
ANDERSON COUNTY		$133,465.02
BAMBERG	$ 25,748.41	
DENMARK	$ 30,833.75	
EHRHARDT	$ 2,546.49	
GOVAN	$ 768.08	
OLAR	$ 2,705.77	
BAMBERG COUNTY		$ 18,270.98
BARNWELL	$ 38,721.73	
BLACKVILLE	$ 19,800.64	
ELKO	$ 2,259.98	
HILDA	$ 2,489.87	
KLINE	$ 2,214.43	
SNELLING	$ 817.04	
WILLISTON	$ 22,083.87	
BARNWELL COUNTY		$ 20,010.34

TABLE NO. 21 - BEER AND WINE TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
BEAUFORT	$ 61,219.60	
BLUFFTON	$ 3,804.07	
HILTON HEAD ISLAND	$ 79,939.60	
PORT ROYAL	$ 20,921.41	
BEAUFORT COUNTY		$ 65,432.85
BONNEAU	$ 2,808.45	
GOOSE CREEK	$119,881.05	
HANAHAN	$ 92,367.86	
JAMESTOWN	$ 1,357.60	
MONCKS CORNER	$ 25,404.08	
ST. STEPHENS	$ 12,871.17	
BERKELEY COUNTY		$ 93,481.67
CAMERON	$ 3,748.33	
ST. MATTHEWS	$ 17,542.67	
CALHOUN COUNTY		$ 12,311.22
CHARLESTON	$488,565.59	
FOLLY BEACH	$ 10,263.22	
HOLLYWOOD	$ 4,952.01	
ISLE OF PALMS	$ 23,742.16	
LINCOLNVILLE	$ 5,547.18	
MCCLELLANVILLE	$ 3,008.27	
MEGGETT	$ 1,719.93	
MOUNT PLEASANT	$ 97,763.64	
NORTH CHARLESTON	$436,705.27	
RAVENEL	$ 11,314.64	
SULLIVAN'S ISLAND	$ 12,944.86	
CHARLESTON COUNTY		$279,584.52
BLACKSBURG	$ 13,247.21	
GAFFNEY	$ 94,699.80	
CHEROKEE COUNTY		$ 41,380.45
CHESTER	$ 48,160.57	
FORT LAWN	$ 3,337.31	
GREAT FALLS	$ 18,387.44	
LOWRYS	$ 1,602.89	
RICHBURG	$ 1,911.33	
CHESTER COUNTY		$ 30,645.63
CHERAW	$ 39,828.34	
CHESTERFIELD	$ 10,203.81	
JEFFERSON	$ 4,616.22	
MCBEE	$ 5,369.74	
MOUNT CROGHAN	$ 1,019.17	
PAGELAND	$ 18,878.49	
PATRICK	$ 2,770.89	
RUBY	$ 1,825.25	
CHESTERFIELD COUNTY		$ 38,486.68

TABLE NO. 21 - BEER AND WINE TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
MANNING	$ 33,100.12	
PAXVILLE	$ 1,728.13	
SUMMERTON	$ 8,326.86	
TURBEVILLE	$ 3,815.56	
CLARENDON COUNTY		$ 27,800.14
COTTAGEVILLE	$ 2,672.64	
EDISTO BEACH	$ 1,307.66	
LODGE	$ 1,033.08	
SMOAKS	$ 1,155.70	
WALTERBORO	$ 43,771.66	
WILLIAMS	$ 1,442.45	
COLLETON COUNTY		$ 32,017.24
DARLINGTON	$ 55,942.87	
HARTSVILLE	$ 53,953.20	
LAMAR	$ 9,354.45	
SOCIETY HILL	$ 5,955.78	
DARLINGTON COUNTY		$ 63,110.89
DILLON	$ 49,593.85	
LAKE VIEW	$ 6,621.85	
LATTA	$ 12,695.12	
DILLON COUNTY		$ 31,455.20
HARLEYVILLE	$ 4,318.68	
REEVESVILLE	$ 1,698.94	
RIDGEVILLE	$ 4,228.56	
ST. GEORGE	$ 14,880.74	
SUMMERVILLE	$ 45,883.49	
DORCHESTER COUNTY		$ 57,796.54
EDGEFIELD	$ 19,132.24	
JOHNSTON	$ 18,455.34	
TRENTON	$ 2,827.61	
EDGEFIELD COUNTY		$ 17,695.51
RIDGEWAY	$ 2,462.62	
WINNSBORO	$ 20,801.51	
FAIRFIELD COUNTY		$ 21,007.54
COWARD	$ 3,032.73	
FLORENCE	$204,066.72	
JOHNSONVILLE	$ 9,939.24	
LAKE CITY	$ 47,197.53	
OLANTA	$ 4,899.14	
PAMPLICO	$ 8,478.77	
QUINBY	$ 6,628.16	
SCRANTON	$ 6,004.04	
TIMMONSVILLE	$ 14,946.75	
FLORENCE COUNTY		$110,536.60
ANDREWS	$ 21,926.50	
GEORGETOWN	$ 71,621.52	
GEORGETOWN COUNTY		$ 42,525.37

TABLE NO. 21 - BEER AND WINE TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
CITY VIEW	$ 12,282.56	
FOUNTAIN INN	$ 29,378.57	
GREENVILLE	$411,908.75	
GREER	$ 74,217.46	
MAULDIN	$ 56,110.65	
SIMPSONVILLE	$ 62,328.90	
TRAVELERS REST	$ 20,888.56	
WOODSIDE	$ 1,481.50	
GREENVILLE COUNTY		$289,360.52
GREENWOOD	$152,032.05	
HODGES	$ 1,140.47	
NINETY SIX	$ 15,809.04	
TROY	$ 4,732.56	
WARE SHOALS	$ 16,753.20	
GREENWOOD COUNTY		$ 58,239.80
BRUNSON	$ 4,143.35	
ESTILL	$ 16,093.99	
FURMAN	$ 2,398.49	
GIFFORD	$ 2,663.92	
HAMPTON	$ 22,003.32	
LURAY	$ 1,010.33	
SCOTIA	$ 503.34	
VARNVILLE	$ 13,537.68	
YEMASSEE	$ 5,541.00	
HAMPTON COUNTY		$ 18,303.78
ATLANTIC BEACH	$ 2,001.19	
AYNOR	$ 4,480.36	
BRIARCLIFFE ACRES	$ 2,285.95	
CONWAY	$ 71,158.12	
LORIS	$ 15,237.44	
MYRTLE BEACH	$125,489.52	
NORTH MYTLE BEACH	$ 26,947.37	
SURFSIDE BEACH	$ 17,202.97	
HORRY COUNTY		$105,376.60
HARDEEVILLE	$ 8,715.85	
RIDGELAND	$ 8,063.74	
JASPER COUNTY		$ 10,006.28
BETHUNE	$ 3,399.69	
CAMDEN	$ 53,090.52	
ELGIN	$ 4,085.72	
KERSHAW COUNTY		$ 39,369.28
HEATH SPRINGS	$ 6,889.11	
KERSHAW	$ 13,961.77	
LANCASTER	$ 68,122.32	
LANCASTER COUNTY		$ 53,535.59

TABLE NO. 21 - BEER AND WINE TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
CLINTON	$ 65,150.61	
CROSS HILL	$ 4,244.12	
GRAY COURT	$ 6,900.50	
LAURENS	$ 74,458.47	
WATERLOO	$ 1,369.75	
LAURENS COUNTY		$ 52,931.47
BISHOPVILLE	$ 24,151.18	
LYNCHBURG	$ 3,766.68	
LEE COUNTY		$ 19,210.84
BATESBURG	$ 28,352.20	
CAYCE	$ 81,622.00	
CHAPIN	$ 2,205.36	
GASTON	$ 6,725.88	
GILBERT	$ 1,472.79	
IRMO	$ 26,476.43	
LEESVILLE	$ 15,992.16	
LEXINGTON	$ 14,461.37	
PELION	$ 1,502.40	
PINE RIDGE	$ 8,757.72	
SOUTH CONGAREE	$ 14,565.26	
SPRINGDALE	$ 20,866.01	
SUMMIT	$ 1,189.09	
SWANSEA	$ 6,165.64	
WEST COLUMBIA	$ 73,253.99	
LEXINGTON COUNTY		$138,941.69
MCCORMICK	$ 12,221.07	
MOUNT CARMEL	$ 1,261.18	
PARKSVILLE	$ 1,106.73	
PLUM BRANCH	$ 536.18	
MCCORMICK COUNTY		$ 7,945.46
MARION	$ 54,129.93	
MULLINS	$ 42,728.86	
NICHOLS	$ 4,244.77	
SELLERS	$ 2,868.21	
MARION COUNTY		$ 34,478.11
BENNETTSVILLE	$ 61,201.98	
BLENHEIM	$ 1,440.10	
CLIO	$ 7,220.56	
MCCOLL	$ 18,789.85	
TATUM	$ 720.63	
MARLBORO COUNTY		$ 31,846.56

TABLE NO. 21 - BEER AND WINE TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
CHAPPELS	$ 754.12	
LITTLE MOUNTAIN	$ 1,967.79	
NEWBERRY	$ 69,211.55	
PEAK	$ 578.55	
POMARIA	$ 1,905.64	
PROSPERITY	$ 5,639.77	
SILVERSTREET	$ 1,390.72	
WHITMIRE	$ 14,451.06	
NEWBERRY COUNTY		$ 31,637.88
SALEM	$ 1,434.65	
SENECA	$ 51,893.81	
WALHALLA	$ 27,871.32	
WEST UNION	$ 2,155.54	
WESTMINSTER	$ 21,657.87	
OCONEE COUNTY		$ 48,862.91
BOWMAN	$ 7,992.45	
BRANCHVILLE	$ 12,102.05	
COPE	$ 1,193.29	
CORDOVA	$ 1,425.62	
ELLOREE	$ 6,420.66	
EUTAWVILLE	$ 4,225.54	
HOLLY HILL	$ 12,287.36	
LIVINGSTON	$ 1,167.76	
NEESES	$ 3,842.55	
NORTH	$ 9,080.41	
NORWAY	$ 3,680.43	
ORANGEBURG	$104,423.15	
ROWESVILLE	$ 2,736.19	
SANTEE	$ 1,903.71	
SPRINGFIELD	$ 4,313.03	
VANCE	$ 608.46	
WOODFORD	$ 1,447.01	
ORANGEBURG COUNTY		$ 82,767.86
CENTRAL	$ 13,311.93	
CLEMSON	$ 55,993.19	
EASLEY	$ 99,034.18	
LIBERTY	$ 22,169.19	
NORRIS	$ 6,295.44	
PICKENS	$ 22,423.93	
SIX MILE	$ 3,258.33	
PICKENS COUNTY		$ 79,143.15
ARCADIA LAKES	$ 4,366.42	
BLYTHEWOOD	$ 642.14	
COLUMBIA	$713,610.06	
EASTOVER	$ 6,294.15	
FOREST ACRES	$ 43,126.03	
RICHLAND COUNTY		$271,728.88

TABLE NO. 21 - BEER AND WINE TAX DISTRIBUTIONS
JULY 1, 1984 - JUNE 30,1985

	Cities	Counties
RIDGE SPRING	$ 6,673.21	
SALUDA	$ 19,242.63	
WARD	$ 723.42	
SALUDA COUNTY		$ 16,307.96
CAMPOBELLO	$ 3,354.36	
CENTRAL PACOLET	$ 2,328.31	
CHESNEE	$ 7,533.63	
COWPENS	$ 14,296.79	
DUNCAN	$ 8,875.75	
INMAN	$ 11,002.72	
LANDRUM	$ 14,951.61	
LYMAN	$ 14,966.00	
PACOLET	$ 10,896.27	
PACOLET MILLS	$ 7,766.89	
SPARTANBURG	$309,152.80	
WELLFORD	$ 14,699.55	
WOODRUFF	$ 36,204.56	
SPARTANBURG COUNTY		$203,255.40
MAYESVILLE	$ 4,714.34	
PINEWOOD	$ 4,855.37	
SUMTER	$175,223.62	
SUMTER COUNTY		$ 89,112.44
CARLISLE	$ 3,625.03	
JONESVILLE	$ 8,580.20	
LOCKHART	$ 608.73	
UNION	$ 74,269.62	
UNION COUNTY		$ 31,181.50
GREELEYVILLE	$ 4,154.19	
HEMINGWAY	$ 6,090.92	
KINGSTREE	$ 28,855.29	
LANE	$ 3,884.99	
STUCKEY	$ 1,551.93	
WILLIAMSBURG COUNTY		$ 38,591.77
CLOVER	$ 24,343.86	
FORT MILL	$ 29,489.47	
HICKORY GROVE	$ 2,441.72	
MCCONNELLS	$ 1,224.84	
ROCK HILL	$248,330.36	
SHARON	$ 2,249.90	
SMYRNA	$ 348.93	
TEGA CAY	$ 15,363.41	
YORK	$ 44,556.65	
YORK COUNTY		$106,961.10
TOTAL TO CITIES	$8,071,599.07	
TOTAL TO COUNTIES		$3,136,189.02
GRAND TOTAL	$11,207,788.09	

Beer Tax is allocated as follows: one-sixth plus seventy-five percent of the remaining five-sixths to the State; seven percent

of the remaining five-sixths among the counties on a population basis according to the latest Federal census; and eighteen percent of the remaining five-sixths among the incorporated municipalities on a population basis according to the latest Federal census.

Wine tax is allocated as follows: seventy-five percent to the State; seven percent among the counties on a population basis according to the latest Federal census; and eighteen percent among the incorporated municipalities on a population basis according to the latest Federal census.

VI. BINGO TAX

The Bingo Tax was adopted June 16, 1982. The revenues generated by this tax are from license fees and admission charges according to the type of game conducted and prizes awarded.

Class A License - $1,000 license fee plus $3.00 per bingo player per session.

Class B License - $500 license fee plus $1.00 per bingo player per session.

Class C License - No license fee or tax.

Class D License - $100/$200 license fee depending on length of event plus 4% of gross proceeds derived from admissions charges.

Class E License - $500 license fee plus 4% of gross proceeds derived from admissions charges.

For the fiscal year ending June 30, 1984, revenue totaling $2,550,777.10 was collected. For the fiscal year ending June 30, 1985, collections amounted to $2,650,590.23.

VII. BUSINESS LICENSE TAX

The Business License Tax was adopted in 1923. This is an excise tax imposed upon cigarettes; other tobacco products; playing cards; and malt, malt extracts, and substitutes therefor. The principal tax producing commodity is cigarettes which produces 90% of this tax. The rate of tax on cigarettes is three and one-half mills (.0035) on each cigarette. Different rates apply on various other tobacco products. The rate of tax on playing cards is eight cents on each fifty cents or fractional part thereof of the retail selling price. A license tax of three cents per pound is applied to malt, malt extracts, and substitutes therefor.

In the fiscal year 1984, this tax produced net revenue of $29,763,664.22 and for the fiscal year ending June 30, 1985, it produced net revenue of $29,877,535.65.

TABLE NO. 22 - BUSINESS LICENSE TOTAL
NET COLLECTIONS FOR THE FISCAL YEAR 1984-1985

Cancellations.....	28,685.95
Tobacco Products.....	2,086,080.17
Wholesale Tobacco Products.....	2,237.00
Meter - Cash.....	5,253,357.53
Stamps - Cash.....	22,507,175.00
TOTALS.....	$29,877,535.65

VIII. CASUAL EXCISE TAX

The Casual Excise Tax at the rate of 5% is imposed on the casual sale of motor vehicles, motorcycles, boats, motors, and airplanes became effective July 1, 1982.

The net revenue generated from this tax for the fiscal year ending June 30, 1984, totaled $9,120,187.46. For the fiscal year ending June 30, 1985, net collections totaled $8,804,979.76.

IX. COIN OPERATED DEVICES TAX

The Coin Operated Devices Tax was adopted in 1949. Every person who maintains for use or permits the use of, on any place or premises occupied by him, any coin operated device or machine and every person owning or operating any billiard or pocket billiard table for profit is subject to a tax ranging from $25.00 to $365.00, depending on the type and number of machines owned or operated. In addition, any person having ten or more machines at any one location is required to obtain a $1,000.00 location license.

For the fiscal year ending June 30, 1984, this tax produced revenue totaling $6,046,393.32. For the fiscal year ending June 30, 1985, it produced revenue totaling $5,756,186.64.

TABLE NO. 23 - COIN OPERATED DEVICES TOTAL
NET COLLECTIONS FOR THE FISCAL YEAR 1984-1985

Licenses.....	5,671,660.54
Penalties.....	84,526.10
TOTAL	$5,756,186.64

X. COMMERCIAL NUCLEAR WASTE TAX

The Commercial Nuclear Waste Tax became effective July 1, 1983, by Act No. 151, Section 23. A tax of $4.00 per cubic foot on each cubic foot of low level radioactive waste disposed of in this state is imposed.

For the fiscal year ending June 30, 1984, the tax produced revenue totaling $3,902,892.00. For the fiscal year ending June 30, 1985, it produced revenue totaling $4,855,891.72.

XI. DOCUMENTARY TAX

The Documentary Tax was enacted in 1923. The tax is imposed upon written obligations to pay money, stocks, bonds, notes, mortgages, assignment of wages or other compensation or conveyances based on the following schedule by tax year:

		FY85	FY86	FY87	Thereafter
1.	Bonds, debentures or certificates of indebtedness, also capital stock originally issued (per $100).	$.07	$.05	$.02	$.00
2.	Negotiable and non-negotiable notes, written obligations to pay money, assignments of salaries, etc. (per $100).....	$.03	$.02	$.01	$.00
3.	Leases (per $100).....	$.03	$.02	$.01	$.00
4.	Conveyances (per $500).....	$1.00	$1.00	$1.00	$1.00

For the fiscal year ending June 30, 1984, this tax produced $16,785,973.03, and for the fiscal year ending June 30, 1985, it produced $16,359,744.45.

TABLE NO. 24 - DOCUMENTARY STAMP TAX
TOTAL NET COLLECTIONS FOR THE
FISCAL YEAR 1984 - 1985

Cancellations.....	$ 14,264.68
Meters - Cash.....	7,033,402.16
Stamps - Cash.....	9,312,077.61
TOTAL.....	$16,359,744.45

XII. ELECTRIC POWER TAX

The Electric Power Tax became effective in 1931. The rate of tax is five-tenths of one mill upon each kilowatt hour of electric power manufactured, generated or imported for sale.

In the fiscal year 1984 this tax produced revenue totaling $13,076,362.31. For the fiscal year ending June 30, 1985, revenue amounting to $13,411,124.59 was collected.

XIII. FOREST RENEWAL TAX

The Forest Renewal Act became effective May 20, 1981. The purpose of the Forest Renewal Act is to create an assessment on primary forest products processed for South Carolina timber and to provide a source of funds to finance refurbishing of timberlands. The tax is imposed on the type and manner of products sold, with various applicable rates.

For the fiscal year ending June 30, 1984, this tax produced revenue totaling $542,902.21, and produced revenue totaling $264,344.22 for the fiscal year ending June 30, 1985.

XIV. MOTOR FUEL TAX

A. Gasoline Tax

The Gasoline Tax was made effective in March 1922. The current rate of tax is thirteen cents on every gallon of gasoline.

In the fiscal year 1984 this tax produced $15,431.328.68 for the general fund; $184,291,553.64 for the Department of Highways and Public Transportation; and $925,879.74 for the Wildlife and Marine Resources Department. For the fiscal year 1985 net collections amounted to $15,943,518.51 for the general fund; $190,412,253.60 for the Department of Highways and Public Transportation; and $956,611.10 for the Wildlife and Marine Resources Department.

TABLE NO. 25 - NET GASOLINE TAX COLLECTIONS
FOR THE FISCAL YEAR 1984-1985

July.....	18,139,550.58
August.....	17,976,769.87
September.....	18,600,897.17
October.....	16,485,713.41
November.....	16,659,103.55
December.....	17,458,840.12
January.....	16,868,833.89
February.....	16,522,321.73
March.....	15,047,292.06
April.....	15,116,868.99
May.....	19,971,555.60
June.....	18,464,636.24
TOTAL.....	$207,312,383.21

TABLE NO. 26 - DISTRIBUTIONS OF GASOLINE
TAX TO COUNTIES

ABBEVILLE	$ 133,677.45
AIKEN	$ 524,122.42
ALLENDALE	$ 74,640.07
ANDERSON	$ 656,898.10
BAMBERG	$ 109,955.30
BARNWELL	$ 128,703.12
BEAUFORT	$ 321,426.74
BERKELEY	$ 474,847.73
CALHOUN	$ 107,140.45
CHARLESTON	$ 1,051,766.19

TABLE NO. 26 - DISTRIBUTIONS OF GASOLINE TAX TO COUNTIES

CHEROKEE	$ 253,032.44
CHESTER	$ 183,637.66
CHESTERFIELD	$ 204,180.21
CLARENDON	$ 153,678.52
COLLETON	$ 209,833.37
DARLINGTON	$ 341,051.05
DILLON	$ 161,531.19
DORCHESTER	$ 343,235.01
EDGEFIELD	$ 118,861.54
FAIRFIELD	$ 134,769.10
FLORENCE	$ 523,774.04
GEORGETOWN	$ 253,713.75
GREENVILLE	$ 1,418,715.11
GREENWOOD	$ 339,291.53
HAMPTON	$ 132,721.17
HORRY	$ 545,976.32
JASPER	$ 97,636.61
KERSHAW	$ 274,264.20
LANCASTER	$ 283,029.34
LAURENS	$ 282,435.95
LEE	$ 108,032.36
LEXINGTON	$ 758,884.84
MCCORMICK	$ 70,110.55
MARION	$ 164,843.09
MARLBORO	$ 142,059.55
NEWBERRY	$ 225,620.90
OCONEE	$ 300,804.73
ORANGEBURG	$ 378,773.20
PICKENS	$ 403,522.50
RICHLAND	$ 1,001,767.04
SALUDA	$ 121,501.00
SPARTANBURG	$ 1,028,877.61
SUMTER	$ 375,981.23
UNION	$ 162,977.88
WILLIAMSBURG	$ 201,987.25
YORK	$ 580,930.00
TOTAL TO COUNTIES	$15,865,219.41

The Gasoline Tax of thirteen cents per gallon is distributed as follows: 9.34 cents on each gallon to the Department of Highways and Public Transportation; 2.66 cents per gallon is applied to retired bonds authorized by paragraph (e) of Section 7, Part II, Act No. 834 of 1970; and 1 cent per gallon to the counties in the proportion that the total of the sums received from motor vehicle license fees collected from motor vehicles registered in the several counties bear to the total of the sums received from all motor vehicle license fees collected in the State. Adjustments are made to insure equitable distribution.

TABLE NO. 27 - GASOLINE TAX REFUNDED DURING FISCAL YEAR 1984-1985 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

COUNTY	NUMBER OF CLAIMS	AMOUNT
ABBEVILLE	17	$ 930.02
AIKEN	25	$ 2,808.65
ALLENDALE	30	$ 4,007.02
ANDERSON	87	$ 7,821.90
BAMBERG	28	$ 6,141.62
BARNWELL	28	$ 4,280.58
BEAUFORT	7	$ 3,776.95
BERKELEY	8	$ 846.91
CALHOUN	52	$ 10,561.04
CHARLESTON	5	$ 1,287.39
CHEROKEE	12	$ 2,757.04
CHESTER	22	$ 3,744.87
CHESTERFIELD	44	$ 7,817.45
CLARENDON	61	$ 10,830.87
COLLETON	12	$ 2,839.85
DARLINGTON	33	$ 4,054.31
DILLON	68	$ 17,205.23
DORCHESTER	4	$ 1,052.48
EDGEFIELD	55	$ 11,605.45
FAIRFIELD	7	$ 493.87
FLORENCE	28	$ 7,254.90
GEORGETOWN	3	$ 440.32
GREENVILLE	15	$ 1,766.57
GREENWOOD	33	$ 2,116.32
HAMPTON	29	$ 4,143.75
HORRY	24	$ 4,444.88
JASPER	6	$ 2,909.08
KERSHAW	8	$ 995.03
LANCASTER	8	$ 653.15
LAURENS	22	$ 1,730.43
LEE	32	$ 10,566.19
LEXINGTON	50	$ 6,693.16
MCCORMICK	3	$ 253.24
MARION	89	$ 14,531.52
MARLBORO	45	$ 17,559.00
NEWBERRY	63	$ 8,436.70
OCONEE	4	$ 272.48
ORANGEBURG	112	$ 14,591.70
PICKENS	8	$ 901.42
RICHLAND	26	$ 1,420.02
SALUDA	35	$ 3,761.59
SPARTANBURG	38	$ 5,692.10
SUMTER	49	$ 9,693.86
UNION	28	$ 2,109.90
WILLIAMSBURG	31	$ 3,862.56
YORK	17	$ 2,563.26
	1,411	$234,226.63

TABLE NO. 28 - DISTRIBUTION OF WATERCRAFT
GASOLINE TAX TO COUNTIES 1984-1985

COUNTY	BOAT REGISTRATIONS	AMOUNT
ABBEVILLE	1,446	$ 5,352.74
AIKEN	8,928	$ 33,170.78
ALLENDALE	711	$ 2,676.37
ANDERSON	8,671	$ 32,197.55
BAMBERG	938	$ 3,487.39
BARNWELL	1,596	$ 5,920.46
BEAUFORT	6,485	$ 24,087.34
BERKELEY	9,799	$ 36,414.86
CALHOUN	1,071	$ 3,974.00
CHARLESTON	22,182	$ 82,399.77
CHEROKEE	1,713	$ 6,407.07
CHESTER	1,426	$ 5,271.64
CHESTERFIELD	1,321	$ 4,947.23
CLARENDON	2,413	$ 9,002.34
COLLETON	2,810	$ 10,462.18
DARLINGTON	4,014	$ 14,922.79
DILLON	1,624	$ 6,001.56
DORCHESTER	5,820	$ 21,654.27
EDGEFIELD	881	$ 3,244.09
FAIRFIELD	1,197	$ 4,460.62
FLORENCE	10,474	$ 38,929.03
GEORGETOWN	5,602	$ 20,843.25
GREENVILLE	13,291	$ 49,391.20
GREENWOOD	3,150	$ 11,678.71
HAMPTON	1,810	$ 6,731.48
HORRY	10,880	$ 40,388.87
JASPER	1,313	$ 4,866.13
KERSHAW	2,881	$ 10,705.48
LANCASTER	2,084	$ 7,704.70
LAURENS	3,258	$ 12,084.22
LEE	733	$ 2,757.47
LEXINGTON	15,614	$ 57,988.03
McCORMICK	516	$ 1,946.45
MARION	2,623	$ 9,732.26
MARLBORO	961	$ 3,568.49
NEWBERRY	2,671	$ 9,894.46
OCONEE	3,856	$ 14,355.08
ORANGEBURG	5,922	$ 21,978.68
PICKENS	4,572	$ 16,950.35
RICHLAND	12,050	$ 44,768.38
SALUDA	1,260	$ 4,703.92
SPARTANBURG	8,819	$ 32,765.26
SUMTER	6,284	$ 23,357.42
UNION	1,424	$ 5,271.64
WILLIAMSBURG	3,064	$ 11,354.30
YORK	5,700	$ 21,167.66
OUT-OF-STATE ALLOCATION	2,457	$ 9,083.43
TOTAL TO COUNTIES	218,315	$811,021.40

The distribution of watercraft gasoline tax is determined as follows: 1/2 of 1% of the 9.34 cents Department of Highways and Public Transportation and 2.66 cents additional gasoline tax is

distributed to the counties in the proportion that the number of motorboat registrations in the several counties bear to the total number of motorboat registrations in the State.

B. Special Fuel Tax

The Special Fuel Tax became effective in 1941. The rate of tax is thirteen cents per gallon.

This tax produced revenue totaling $33,307,521.09 for the fiscal year 1984 and produced revenue totaling $35,979,359.91 for the fiscal year 1985.

C. Highway Use Tax

The Highway Use Tax became effective in 1957. The tax is paid by every person who operates any passenger vehicle having seats for more than twenty passengers or any road tractor, or any truck tractor, or any truck having more than two axles on any highways in this State and is based on the ratio that exists between the total amount of miles traveled in this State bears to the total amount of miles traveled in all operations.

This tax produced revenue totaling $3,642,938.25 for the year 1984, and produced revenue totaling $3,743,151.97 for the fiscal year ending June 30, 1985.

TABLE NO. 29 - REFUND ON TAX PAID ON MOTOR FUELS PURCHASED IN SOUTH CAROLINA BY CARRIERS IN EXCESS OF THAT USED ON SOUTH CAROLINA HIGHWAYS FOR THE FISCAL YEAR 1984-1985

July	382,219.58
August	285,080.04
September	389.53
October	513,787.61
November	269,299.31
December	246,142.81
January	138,962.49
February	185.91
March	181,670.63
April	494,672.91
May	221,046.01
June	414.11
TOTALS	$2,733,870.94

XV. PUBLIC RECREATION TAX

The Public Recreation Tax was enacted in 1924. The rate of tax is $25 per billiard room operated in the State.

This tax produced revenue totaling $1,725.00 for the fiscal year 1984, and for the fiscal year ending June 30, 1985, collections amounted to $1,275.00.

XVI. REGISTRATION FEES

The Registration Fees were collected beginning in May 1962. Every vehicle required to be licensed and remit taxes under Title 12 Chapter 31 of the 1976 Code is required to register each truck in this State. Trucks operating intrastate are required to register each truck at a cost of $1.00. Trucks operating interstate are required to register each truck at a cost of $4.00.

All revenues derived from the $1.00 registration fee for intrastate trucks and $1.00 from the $4.00 fee required from interstate trucks are deposited to the Department of Highways and Public Transportation. From the $4.00 registration fee required from interstate trucks, $3.00 is deposited to the General Fund of the State.

For the fiscal year ending 1984, fees of $2,816,301.00 were collected. For the fiscal year ending June 30, 1985, fees of $2,444,035.00 were collected.

Registration Fees - Highway Department.....	$ 932,398.00
Registration Fees - Public Service Commission...	1,511,637.00
TOTAL.....	$2,444,035.00

XVII. RETAILER LICENSE TAX

Every person who shall engage in or continue in any business as a retailer, as a condition precedent to engaging or continuing in such business, shall obtain from the Commission a retail license for each branch, establishment or agency conducted by him and shall say an annual license tax, in addition to all other license fees charged for each retailer and each branch, establishment or agency of such retailer situated in this State. The first retailer pays a license fee of $10.00, increasing in $5.00 increments for each additional retailer, up to the thirtieth retailer. And for each retailer in excess of thirty retailers an annual tax of one hundred and fifty-five dollars. Effective January 1, 1985, the license tax was increased to $50 for each branch, establishment, or agency. This license is now permanent.

The net revenue generated from this tax totaled $1,193,237.33 for the fiscal year ending June 30, 1984, and produced net revenue totaling $3,776,168.93 for fiscal year ending June 30, 1985.

TABLE NO. 30 - COLLECTIONS FROM
THE RETAIL LICENSE TAX
FOR THE FISCAL YEAR 1984-1985

LICENSE FEE	NUMBER OF RETURNS	PERCENT OF TOTAL	AMOUNT PAID	PERCENT OF TOTAL
$ 5.00	80	0.10%	$ 400.00	0.01%
10.00	7,202	8.75%	$ 72,020.00	1.94%
15.00	544	0.66%	$ 8,160.00	0.22%
20.00	158	0.19%	$ 3,160.00	0.09%
25.00	89	0.11%	$ 2,225.00	0.06%
30.00	63	0.08%	$ 1,890.00	0.05%
35.00	51	0.06%	$ 1,785.00	0.05%
40.00	50	0.06%	$ 2,000.00	0.05%
45.00	24	0.03%	$ 1,080.00	0.03%
50.00	71,350	86.69%	$3,567,501.90	96.15%
55.00	29	0.04%	$ 1,595.00	0.04%
60.00	38	0.05%	$ 2,280.00	0.06%
65.00	20	0.02%	$ 1,300.00	0.04%
70.00	14	0.02%	$ 980.00	0.03%
75.00	13	0.02%	$ 975.00	0.03%
80.00	19	0.02%	$ 1,520.00	0.04%
85.00	14	0.02%	$ 1,190.00	0.03%
90.00	12	0.01%	$ 1,080.00	0.03%
95.00	11	0.01%	$ 1,045.00	0.03%
100.00	151	0.18%	$ 15,100.00	0.41%
105.00	8	0.01%	$ 840.00	0.02%
110.00	8	0.01%	$ 880.00	0.02%
115.00	12	0.01%	$ 1,380.00	0.04%
120.00	11	0.01%	$ 1,320.00	0.04%
125.00	6	0.01%	$ 750.00	0.02%
130.00	7	0.01%	$ 910.00	0.02%
135.00	3	.00%	$ 405.00	0.01%
140.00	2	.00%	$ 280.00	0.01%
145.00	3	.00%	$ 435.00	0.01%
150.00	16	0.02%	$ 2,400.00	0.06%
MISC.	2,296	2.79%	$ 13,528.64	0.36%
TOTAL ...	82,304	100.00%	$3,710,415.54	100.00%

NOTE: THE ABOVE TOTALS WILL NOT EQUAL THE TOTALS IN OTHER SCHEDULES DUE TO PENALTIES AND INTEREST COLLECTED AND REFUNDS.

XVIII. SALES AND USE TAX

The South Carolina Sales and Use Tax Act became effective July 1, 1951. Sales Tax applies to the retail sales, leases and rentals of tangible personal property in South Carolina. The use tax applies to the storage, use or consumption of tangible personal property purchased at retail, regardless of whether the retailer is or is not engaged in business in this State. The rate for either tax is five percent.

The net revenue collected for the fiscal year ending June 30, 1984, totaled $790,133,372.64 and for fiscal year ending June 30, 1985, net collections amounted to $820,533,592.17.

TABLE NO. 31 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1982-1933	PERCENT	1983-1984	PERCENT	1984-1985	PERCENT
	STATE TOTAL (GROSS)	$686,169,974	100.000%	$792,710,025	100.000%	$1,008,514,183 *	100.000%
	AGRICULTURE						
0110	AGRICULTURE, FORESTRY, FSHRS	$ 1,035,022	0.151%	$ 1,098,428	0.139%	$ 1,078,605	0.107%
		$ 1,035,022	0.151%	$ 1,098,428	0.139%	$ 1,078,605	0.107%
	MINING						
1010	MINING	$ 235,859	0.034%	$ 195,048	0.025%	$ 275,289	0.027%
		$ 235,859	0.034%	$ 195,048	0.025%	$ 275,289	0.027%
	CONSTRUCTION						
1510	GENERAL BLDG. CONTRACTORS	$ 7,303,847	1.064%	$ 8,395,868	1.059%	$ 10,233,941	1.015%
1520	HIGHWAY & STREET CONST.	$ 3,206,081	0.467%	$ 4,109,901	0.518%	$ 4,608,427	0.457%
1530	PLMBG., HTG., AIR COND. & ELEC.	$ 464,509	0.068%	$ 257,196	0.032%	$ 410,504	0.041%
1538	OTHER CONTRACTORS	$ 2,825,132	0.412%	$ 3,089,466	0.390%	$ 3,962,301	0.393%
		$ 808,125	0.118%	$ 944,305	0.119%	$ 1,252,709	0.124%
	MANUFACTURING						
2010	FOOD, DAIRY & KINDRED PROD.	$ 28,723,746	4.186%	$ 31,935,058	4.029%	$ 37,390,616	3.707%
2086	BEVERAGE INDUSTRIES	$ 1,851,776	0.270%	$ 1,835,061	0.231%	$ 2,217,304	0.220%
2220	TEXTILE MILLS	$ 704,279	0.103%	$ 459,448	0.058%	$ 594,834	0.059%
2300	APPA. & OTHER FABR. TEXT. PROD.	$ 4,873,572	0.710%	$ 4,835,610	0.610%	$ 5,526,083	0.548%
2400	LOGGING, LMBR. & WOOD PRODUCTS	$ 747,297	0.109%	$ 866,238	0.109%	$ 1,114,130	0.110%
2500	FURNITURE & FIXTURES	$ 539,614	0.079%	$ 695,718	0.088%	$ 933,671	0.093%
2600	PAPER & ALLIED PRODUCTS	$ 371,675	0.054%	$ 431,584	0.054%	$ 681,914	0.068%
2700	PRINTING, PUB., & ALLIED IND.	$ 3,572,175	0.521%	$ 5,247,798	0.662%	$ 3,718,711	0.369%
2800	AGR. & INDUSTRIAL CHEMICALS	$ 2,096,037	0.305%	$ 2,479,705	0.313%	$ 2,786,645	0.276%
2812	PLASTIC MAT., SYNTHETIC RESINS, SYN. & OTHER MAN-MADE FIBERS	$ 2,523,962	0.368%	$ 2,763,180	0.349%	$ 3,925,521	0.389%
		$ 2,486,448	0.362%	$ 2,638,578	0.333%	$ 3,663,900	0.363%
3198	LEATHER & LEATHER PRODUCTS	$ 73,527	0.011%	$ 72,767	0.009%	$ 87,990	0.009%
3200	STONE, CLAY & GLASS PRODUCTS	$ 633,433	0.092%	$ 859,885	0.108%	$ 1,156,404	0.115%
3210	ASPHALT & RELATED PRODUCTS	$ 247,457	0.036%	$ 633,835	0.080%	$ 996,157	0.099%
3300	PRIMARY METAL INDUSTRIES	$ 957,998	0.140%	$ 723,259	0.091%	$ 642,815	0.064%
3400	FABRICATED METAL PRODUCTS	$ 1,399,914	0.204%	$ 1,453,598	0.183%	$ 2,160,697	0.214%
3500	MACHRY., INC. ELEC. & TRANS. EQPT.	$ 3,543,241	0.516%	$ 3,555,497	0.449%	$ 4,487,274	0.445%
3998	OTHER MANUFACTURING INDUSTRIES	$ 2,101,341	0.306%	$ 2,383,297	0.301%	$ 2,696,567	0.267%
	UTILITIES	$ 57,938,492	8.444%	$ 61,029,157	7.699%	$ 68,982,920	6.840%
4000	TRANSPORTATION	$ 562,593	0.082%	$ 725,786	0.092%	$ 1,035,024	0.103%
4800	COMMUN., INC. RADIO & TV BRDCST.	$ 19,555,808	2.850%	$ 20,749,544	2.618%	$ 29,136,303	2.889%
4900	ELEC., WATER AND GAS COMPANIES	$ 37,820,091	5.512%	$ 39,553,827	4.990%	$ 38,811,592	3.848%
	WHOLESALE TRADE						
5000	WHOLESALE	$ 67,696	0.010%	$ 70,266	0.009%	$ 67,676	0.007%
		$ 67,696	0.010%	$ 70,266	0.009%	$ 67,676	0.007%
	RETAIL TRADE	$532,327,638	77.580%	$622,083,701	78.476%	$ 796,548,726	78.982%
5211	BUILDING MATERIAL	$ 52,807,481	7.696%	$ 65,301,944	8.238%	$ 89,025,604	8.827%
5215	HARDWARE, PTS., & FARM EQUIP.	$ 13,921,724	2.029%	$ 16,964,371	2.140%	$ 18,204,727	1.805%
5221	DEPARTMENT STORES	$ 33,689,035	4.910%	$ 38,179,193	4.816%	$ 41,233,670	4.089%
5222	SPECIAL VARIETY STORES	$ 25,410,823	3.703%	$ 29,949,280	3.778%	$ 44,327,497	4.395%
5223	MAIL ORDER HOUSES	$ 3,424,145	0.499%	$ 4,251,894	0.536%	$ 2,234,299	0.222%
5228	OTHER GEN. MERCHANDISE STORES	$ 10,560,703	1.539%	$ 11,890,675	1.500%	$ 23,138,229	2.294%
5230	GROC. & RELATED PRODUCTS	$127,812,547	18.627%	$140,752,048	17.756%	$ 176,887,517	17.539%
5240	MOTOR VEHICLE DEALERS	$ 57,683,823	8.407%	$ 77,037,234	9.718%	$ 80,109,636	7.943%
5241	BOAT AND AIRPLANE DEALERS	$ 2,593,329	0.378%	$ 3,273,671	0.413%	$ 3,951,390	0.392%
5243	GASOLINE SERVICE STATIONS	$ 9,329,629	1.389%	$ 10,727,908	1.353%	$ 13,107,320	1.300%
5248	AUTOMOTIVE PRTS., ACC. TRS. ETC.	$ 14,355,458	2.092%	$ 16,613,278	2.096%	$ 21,572,809	2.139%
5250	APPAREL & ACCESSORIES	$ 22,103,842	3.221%	$ 25,639,502	3.234%	$ 34,968,822	3.467%
5260	HOME, OFFICE & STORE FURN.	$ 16,476,250	2.401%	$ 19,336,023	2.439%	$ 27,347,600	2.712%
5270	EATING & DRINKING PLACES	$ 54,117,169	7.887%	$ 61,798,914	7.796%	$ 83,997,830	8.329%
5291	DRUG STORES	$ 10,706,099	1.560%	$ 12,381,841	1.562%	$ 16,515,714	1.638%
5292	LIQUOR STORES	$ 6,724,030	0.980%	$ 6,807,723	0.859%	$ 9,034,136	0.896%
5293	JEWELRY STORES	$ 3,899,922	0.568%	$ 4,451,032	0.561%	$ 5,964,929	0.591%
5295	SECOND HAND STORES	$ 209,818	0.031%	$ 240,035	0.030%	$ 343,423	0.034%

TABLE NO. 31 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1982-1983	PERCENT	1983-1984	PERCENT	1984-1985	PERCENT
5298	SPORTING GOODS STORES	$ 6,441,117	0.939%	$ 7,313,592	0.923%	$ 8,755,726	0.868%
5310	COIN MACHINE VENDORS	$ 3,080,102	0.449%	$ 3,390,676	0.428%	$ 4,558,724	0.452%
5320	HSEHLD. APP. & MUSICAL INSTRU	$ 15,712,304	2.290%	$ 18,900,619	2.384%	$ 28,291,109	2.805%
5330	TRAILERS & MOBILE HOMES	$ 5,423,081	0.790%	$ 7,526,322	0.949%	$ 7,304,429	0.724%
5340	SCHOOL LUNCHES	$ 213,338	0.031%	$ 228,263	0.029%	$ 322,972	0.032%
5350	BOOKS, OFF. & SCH. SUPP. & EQPT	$ 8,145,374	1.187%	$ 8,932,379	1.127%	$ 16,204,593	1.607%
5360	CIGAR STORES & NEWSTANDS	$ 435,304	0.063%	$ 473,808	0.060%	$ 635,143	0.063%
5370	FUEL & ICE DEALERS	$ 4,285,932	0.625%	$ 4,291,509	0.541%	$ 4,364,326	0.433%
5380	FEED, SEED & FERTILIZER STORES	$ 806,804	0.118%	$ 891,828	0.113%	$ 1,408,862	0.140%
5390	FLORIST & NURSERIES	$ 2,383,724	0.347%	$ 2,745,988	0.346%	$ 3,831,956	0.380%
5395	MED., DEN., OPT., EQPT. & SUPP	$ 10,005,948	1.458%	$ 11,071,745	1.397%	$ 14,712,002	1.459%
5396	STATE, COUNTY & CITY GOVERNMENTS	$ 2,088,026	0.304%	$ 2,073,338	0.262%	$ 2,610,318	0.259%
5397	CHURCHES, SERV. CLUBS & ELEEMOSYNARY CORPORATIONS	$ 522,751	0.076%	$ 581,847	0.073%	$ 606,944	0.060%
5398	MACHINERY & EQUIPMENT	$ 5,604,932	0.817%	$ 6,623,844	0.836%	$ 9,089,301	0.901%
5399	MILL SUPPLIES	$ 1,153,074	0.168%	$ 1,441,578	0.182%	$ 1,887,169	0.187%
	FINANCIAL	$ 628,330	0.092%	$ 999,553	0.126%	$ 1,513,909	0.150%
6010	BANKS, SAVINGS & LOAN ASSOC., CRE. AGENCIES, HLDGS. & INV. COS., SEC. & COMMODITY BROKERS	$ 269,437	0.039%	$ 344,242	0.043%	$ 705,375	0.070%
6050	INS. CO., AGENTS & BROKERS	$ 88,226	0.013%	$ 248,448	0.031%	$ 265,475	0.026%
6500	REAL EST. & LESSORS OF REAL EST	$ 270,667	0.039%	$ 406,863	0.051%	$ 543,059	0.054%
	SERVICES	$ 48,126,340	7.014%	$ 55,461,308	6.996%	$ 81,849,280	8.116%
7000	HOTELS, MOTELS, CAMPS & OTHER LODGING PLACES	$ 18,202,698	2.653%	$ 20,919,575	2.639%	$ 34,945,140	3.465%
7210	LAUNDRIES, CLNG. & DYEING	$ 3,194,996	0.466%	$ 3,477,657	0.439%	$ 4,496,868	0.446%
7220	PHOTOGRAPHIC STUDIOS	$ 4,935,881	0.719%	$ 5,315,714	0.671%	$ 6,926,565	0.687%
7298	BEAUTY, BARBER & SHOE REPAIR	$ 2,280,519	0.332%	$ 2,481,790	0.313%	$ 3,131,074	0.310%
7299	UNDERTAKERS, FUNERAL HOMES	$ 1,253,233	0.183%	$ 1,321,242	0.167%	$ 1,829,631	0.181%
7310	ADVERTISING & PUBLICITY AGENTS	$ 663,571	0.097%	$ 863,907	0.109%	$ 1,436,425	0.142%
7510	AUTOMOTIVE REPR., SERVICES & GARAGES	$ 2,948,181	0.430%	$ 3,462,130	0.437%	$ 4,589,271	0.455%
7550	OTHER REPAIR SERVICES	$ 1,122,445	0.164%	$ 1,364,370	0.172%	$ 1,634,909	0.162%
7800	MOTION PIC., RECR. & AMUSEMENTS	$ 154,005	0.022%	$ 66,655	0.008%	$ 69,111	0.007%
7900	RENTAL OF TANGIBLE PERS. PROPERTY	$ 11,478,082	1.673%	$ 13,720,749	1.731%	$ 20,027,189	1.986%
8000	PROFESSIONAL SERVICES	$ 827,502	0.121%	$ 990,021	0.125%	$ 1,249,173	0.124%
8098	OTHER SERVICES	$ 1,065,227	0.155%	$ 1,477,498	0.186%	$ 1,513,923	0.150%
	INACTIVE	$ 80,690	0.012%	$ 111,855	0.014%	$ 282,573	0.028%
	OTHERS	$ 3,452,645	0.503%	$ 1,224,566	0.154%	$ 3,611,141	0.358%
	INTERDEPARTMENTAL TRANSFERS	$ 6,249,669	0.911%	$ 10,105,217	1.275%	$ 6,679,506	0.662%
	REFUNDS	$ 1,779,137	.....	$ 2,576,652	.....	$ 3,184,677	.....

* INCLUDES ACCOMMODATIONS CLEARING.

TABLE NO. 32 - ANALYSIS OF SALES AND USE TAX RETURNS FISCAL YEAR 1984-1985

TAX LIABILITY	No. of RETURNS	% of TOTAL	Amount of TAX	% of TOTAL
$ -0-	129,895	15.81%	$ 635,820.52 *	0.07%
UNDER 1.00.....	2,836	0.35%	$ 3,884.45	.00%
UNDER 10.00.....	45,938	5.59%	$ 382,873.20	0.04%
UNDER 20.00.....	34,376	4.18%	$ 650,809.34	0.07%
UNDER 30.00.....	25,240	3.07%	$ 695,005.82	0.07%
UNDER 40.00.....	20,137	2.45%	$ 757,165.02	0.08%
UNDER 50.00.....	17,642	2.15%	$ 835,608.24	0.09%
UNDER 75.00.....	35,381	4.31%	$ 2,283,178.53	0.23%
UNDER 100.00....	28,331	3.45%	$ 2,541,424.98	0.26%
UNDER 500.00....	221,793	26.99%	$ 57,917,637.11	5.95%
UNDER 1,000.00..	99,202	12.07%	$ 70,979,457.71	7.30%
UNDER 1,500.00..	47,810	5.82%	$ 58,673,316.03	6.03%
UNDER 2,000.00..	25,675	3.12%	$ 44,432,181.94	4.57%
UNDER 2,500.00..	16,262	1.98%	$ 36,285,587.45	3.73%
UNDER 5,000.00..	33,168	4.04%	$115,255,677.20	11.85%
UNDER 10,000.00.	20,338	2.48%	$143,307,933.12	14.73%
UNDER 20,000.00.	12,066	1.47%	$167,193,765.10	17.19%
UNDER 30,000.00.	3,259	0.40%	$ 78,280,332.53	8.05%
UNDER 40,000.00.	1,015	0.12%	$ 34,668,002.10	3.56%
UNDER 50,000.00.	415	0.05%	$ 18,375,921.63	1.89%
UNDER 60,000.00.	228	0.03%	$ 12,425,044.12	1.28%
UNDER 70,000.00.	123	0.01%	$ 7,940,034.65	0.82%
UNDER 80,000.00.	79	0.01%	$ 5,889,683.61	0.61%
UNDER 90,000.00.	56	0.01%	$ 4,771,934.61	0.49%
UNDER 100,000.00	53	0.01%	$ 5,037,172.58	0.52%
UNDER 200,000.00	173	0.02%	$ 23,561,035.53	2.42%
UNDER 300,000.00	55	0.01%	$ 13,839,415.12	1.42%
OVER 300,000.00	116	0.01%	$ 65,161,342.93	6.70%
TOTAL.....	821,662	100.00%	$972,781,245.17**	100.00%

*PENALTIES ONLY.

** DOES NOT INCLUDE INTERDEPARTMENTAL TRANSFERS TOTALING $6,679,505.78 OR $29,053,431.78 IN ACCOMMODATIONS CLEARING.

TABLE NO. 33 - SALES AND USE TAX TOTAL ACTIVE ACCOUNTS FOR FISCAL YEAR 1984-1985

Sales Tax Accounts	
Total Active Accounts - July 1, 1984.....	68,964
Add: New Accounts.....	19,996
TOTAL.....	88,960
Less: Accounts Closed.....	19,392
Total Active Accounts - June 30, 1985.....	69,568

TABLE NO. 33 - SALES AND USE TAX TOTAL ACTIVE ACCOUNTS FOR FISCAL YEAR 1984-1985

Use Tax Accounts	
Total Active Accounts - July 1, 1984.....	11,073
Add: New Accounts.....	1,321
TOTAL.....	12,394
Less: Accounts Closed.....	973
Total Active Accounts - June 30, 1985.....	11,421

XIX. SOFT AND BOTTLED DRINKS TAX

The Soft and Bottled Drinks Tax was adopted in 1925. The tax is imposed upon every distributor, wholesale dealer and retail dealer doing business within South Carolina. Distributors and wholesalers of soft drinks shall remit taxes at the rate of $1.22 per gross for each 1¢ of face value of crowns and lids. Other applicable rates are as follows:

Syrups used at soda fountains - $.95 per gallon

Simple syrups (made by dissolving sugar in water, etc.)- $.95 per gallon

Soft drinks made without syrup - for each $.05 - $.01

Bottled soft drinks - for each 12 ounces or fraction - $.01

For the fiscal year 1984 this tax produced net revenue totaling $13,192,014.60. For the fiscal year ending June 30, 1985, it produced net revenue totaling $14,969,762.18.

TABLE NO. 34 - SOFT AND BOTTLED DRINKS TAX TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1984-1985

Cancellations.....	$ 24,119.42
Crowns - Cash.....	2,193.78
Retail License.....	5.00
Wholesale License.....	15,175.00
Special Reports.....	14,928,268.98
TOTALS.....	$14,969,762.18

PROPERTY TAX DIVISION
GUY A. PITTS, DIRECTOR

I. AIRCRAFT TAX

The South Carolina Aircraft Tax Act became effective July 1, 1976. All real and personal property owned by or leased to companies primarily engaged in the transportation for hire of persons or property and used by such companies in the conduct of such business and

required by law to be assessed by the Commission shall be taxed on an assessment equal to nine and one-half percent of the fair market value of such property. The South Carolina Tax Commission shall annually make a tax levy against the value so assessed and determined to exist in the State at a rate which will equal the average rates of levy for all purposes in the several taxing districts of the State for the current year.

Net revenue collected from Aircraft Tax for the fiscal year ending June 30, 1984, amounted to $152,905.38. For the fiscal year ending June 30, 1985, net revenue collected amounted to $457,936.10.

II. PRIVATE CAR LINE TAX

The South Carolina Private Car Line Tax became effective July 1, 1976. The manner in which this type of property is assessed and taxed is identical to the Aircraft Tax in the preceding item.

Net revenue collected for the fiscal year ending June 30, 1984, totaled $1,135,234.20. For the fiscal year ending June 30, 1985, net revenue collected totaled $1,056,556.54.

TABLE NO. 35 - 1985 ASSESSED VALUES OF ALL CLASSES OF PROPERTY

COUNTY	ASSESSED VALUE OWNER OCCUPIED RESIDENTIAL	ASSESSED USE VALUE AG (4%)	ASSESSED USE VALUE AG (6%)	ASSESSED VALUE ALL OTHER	ASSESSED VALUE VEHICLES	ASSESSED VALUE FARM EQUIP	ASSESSED VALUE MANUFACTURING	ASSESSED VALUE UTILITIES	ASSESSED VALUE BUSINES PER-SONAL PROPERTY	GRAND TOTAL ASSESSED VALUE
ABBEVILLE	5,960,480	1,097,230	486,120	3,058,580	3,304,684	0	6,187,770	2,231,291	1,093,636	23,419,791
AIKEN	36,446,660	4,491,590	1,045,660	29,509,310	24,200,210	7,840	33,488,210	16,925,150	6,640,880	152,755,510
ALLENDALE	1,971,850	1,181,990	567,120	1,699,215	1,346,840	82,595	6,903,440	1,599,770	501,150	15,853,970
ANDERSON	46,675,580	1,799,310	136,640	48,731,472	24,193,349	54,890	55,503,230	20,969,030	8,328,540	206,392,041
BAMBERG	3,097,500	2,006,280	292,990	3,598,420	2,694,385	90,127	1,692,580	1,944,140	844,610	16,261,032
BARNWELL	4,092,220	1,178,210	290,470	4,257,340	3,019,490	50,110	5,068,510	2,985,090	1,450,110	22,391,550
BEAUFORT	36,591,630	1,047,560	509,940	178,092,527	14,534,573	56,408	2,339,170	9,045,760	7,045,862	249,263,430
BERKELEY	24,363,770	2,059,300	2,427,600	37,253,570	19,819,070	8,920	57,308,840	14,418,360	4,490,590	162,150,020
CALHOUN	3,368,680	1,976,610	96,260	2,528,910	2,289,660	45,170	16,683,570	1,383,080	452,570	28,824,510
CHEROKEE	11,539,160	894,210	172,210	6,518,070	10,335,067	0	37,607,730	29,954,270	32,844,660	478,418,743
CHESTER	7,664,030	1,009,620	704,440	5,123,405	6,390,868	23,140	18,188,830	8,610,390	1,819,470	58,100,547
CHESTERFIELD	6,929,850	1,939,250	404,580	13,388,000	4,822,430	7,920	15,709,730	4,046,740	1,774,140	42,430,893
CLARENDON	4,559,770	2,800,180	431,460	7,381,170	4,519,460	91,890	13,499,070	3,019,940	1,851,030	45,946,040
COLLETON	7,294,510	4,570,150	1,894,170	16,468,075	4,587,643	179,650	2,127,510	1,398,870	1,398,771	24,796,841
DARLINGTON	17,522,630	3,700,410	280,650	13,553,710	8,200,000	60,445	4,326,780	9,543,070	2,074,260	50,819,103
DILLON	5,642,230	2,482,790	430,230	6,048,100	3,916,315	111,930	27,765,060	20,995,640	3,578,460	95,708,490
DORCHESTER	23,338,080	1,577,990	927,950	24,356,950	15,368,556	54,880	0*	8,210,800	1,991,960	28,777,405
EDGEFIELD	4,509,200	1,619,210	632,020	13,400,620	4,332,490	20,020	23,476,880	5,635,670	3,490,650	98,192,746
FAIRFIELD	5,725,010	1,403,800	1,154,390	3,888,106	3,030,870	134,320	3,056,660	2,307,850	752,870	30,745,240
FLORENCE	28,227,200	7,653,870	200,890	36,822,320	21,119,101	7,970	2,145,930	64,017,480	775,810	82,149,366
GEORGETOWN	12,434,020	1,752,300	2,877,940	38,533,359	8,200,000	107,250	36,704,060	11,533,120	10,764,520	153,132,331
GREENVILLE	121,893,170	1,765,850	87,040	141,279,605	61,927,831	15,130	37,247,632	3,079,800	3,789,380	107,929,561
GREENWOOD	21,407,730	1,228,970	402,490	18,531,495	10,296,563	14,835	121,700,920	35,581,230	36,550,370	520,800,851
HAMPTON	4,227,790	2,358,510	835,080	2,673,920	4,076,930	0	28,390,250	7,453,130	4,188,792	91,899,420
HORRY	34,027,320	3,929,720	1,330,510	166,947,940	27,325,040	98,800	3,318,740	2,576,780	1,320,310	21,486,860
JASPER	3,290,660	1,404,030	2,109,000	4,349,245	2,030,751	831,530	8,541,440	0	25,080,790	268,014,290
KERSHAW	14,983,510	1,789,470	1,004,030	10,936,955	9,320,252	25,735	415,920	2,677,780	678,440	16,981,561
LANCASTER	17,115,460	1,049,530	467,720	10,764,950	9,476,410	20,710	23,239,160	5,187,235	2,034,240	68,515,562
LAURENS	16,263,610	1,487,040	535,660	11,020,940	9,534,160	21,875	12,602,890	3,580,930	2,692,590	57,772,355
LEE	3,325,370	1,952,080	173,850	2,264,300	2,602,310	133,750	15,171,620	4,844,410	2,816,460	61,807,650
LEXINGTON	64,348,580	2,066,270	22,650	50,181,140	31,548,190	73,030	2,789,520	1,256,050	801,800	15,238,310
MCCORMICK	1,591,300	592,600	500,910	1,769,855	1,269,670	11,080	45,013,040	21,822,180	10,398,840	225,411,970
MARION	7,448,860	1,899,020	1,211,040	5,657,770	4,900,840	7,875	1,543,110	1,123,290	248,180	8,646,790
MARLBORO	3,572,350	1,539,020	1,313,200	6,058,980	3,432,850	51,000	7,238,500	3,326,000	1,698,070	33,431,100
NEWBERRY	8,871,640	1,821,160	547,710	8,591,290	6,327,730	46,600	7,241,890	2,232,830	1,113,050	26,550,770
OCONEE	16,343,400	1,135,200	336,530	20,127,760	8,500,000	187,020	8,519,810	5,192,560	1,976,580	42,035,500
ORANGEBURG	21,531,730	4,031,530	365,590	17,346,050	12,313,380	0	14,928,080	36,495,600	2,574,760	100,441,330
PICKENS	23,755,530	757,890	471,160	25,045,354	16,729,008	129,570	23,725,960	6,947,382	5,231,830	91,623,022
RICHLAND	93,172,770	1,901,540	328,240	126,360,690	58,921,020	6,250	21,476,570	15,707,490	4,114,270	108,063,522
SALUDA	4,908,590	1,911,900	327,530	3,315,600	3,163,800	0	30,664,620	43,063,650	33,289,030	387,701,560
SPARTANBURG	73,210,470	1,671,260	156,990	77,509,607	39,756,607	15,640	1,167,730	1,867,920	689,290	17,368,000
SUMTER	17,211,410	2,907,100	198,870	21,131,400	11,129,510	18,280	92,339,267	27,468,620	18 250,390	330,381,491
UNION	7,730,550	742,790	458,880	4,377,160	4,131,460	227,610	15,240,790	5,116,610	6,605,750	79,769,050
WILLIAMSBURG	4,704,020	5,346,300	1,157,840	11,159,140	6,055,390	23,120	13,540,890	3,240,990	1,032,600	35,278,440
YORK	44,802,470	1,113,840	354,690	34,673,420	20,658,831	116,170	6,889,450	1,965,400	1,875,290	39,269,000
TOTALS	1,030,138,860	96,445,010	31,652,460	1,492,754,495	611,958,517	3,277,550	952,164,895	495,134,010	270,737,951	4,984,263,748

*Included in assessed value of utilities.

Note: The above totals may not equal the totals in other schedules

TABLE NO. 36 - MANUFACTURING PROPERTY
1985 PROPERTY TAX ASSESSMENTS

COUNTY	NUMBER OF ACCOUNTS	TOTAL ASSESSED
ABBEVILLE	71	$ 9,029,330
AIKEN	130	$ 33,991,530
ALLENDALE	26	$ 6,228,090
ANDERSON	327	$ 58,983,940
BAMBERG	36	$ 2,060,250
BARNWELL	34	$ 6,000,220
BEAUFORT	49	$ 2,669,100
BERKELEY	76	$ 55,765,650
CALHOUN	22	$ 18,462,560
CHARLESTON	160	$ 43,783,090
CHEROKEE	88	$ 19,692,460
CHESTER	65	$ 17,808,770
CHESTERFIELD	98	$ 15,876,850
CLARENDON	45	$ 2,081,750
COLLETON	54	$ 5,177,910
DARLINGTON	88	$ 28,457,690
DILLON	44	$ 6,008,460
DORCHESTER	65	$ 22,714,280
EDGEFIELD	44	$ 3,634,610
FAIRFIELD	36	$ 2,261,250
FLORENCE	199	$ 40,414,540
GEORGETOWN	92	$ 64,932,280
GREENVILLE	763	$ 126,187,870
GREENWOOD	142	$ 28,095,400
HAMPTON	43	$ 3,531,290
HORRY	126	$ 12,289,290
JASPER	14	$ 410,830
KERSHAW	76	$ 23,992,420
LANCASTER	106	$ 15,591,590
LAURENS	125	$ 14,563,200
LEE	20	$ 2,689,470
LEXINGTON	257	$ 46,616,290
MCCORMICK	25	$ 1,589,030
MARION	54	$ 7,914,260
MARLBORO	48	$ 7,327,160
NEWBERRY	66	$ 8,943,510
OCONEE	156	$ 17,112,040
ORANGEBURG	144	$ 23,768,100
PICKENS	151	$ 22,812,020
RICHLAND	300	$ 41,170,280
SALUDA	26	$ 1,322,480
SPARTANBURG	532	$ 98,177,570
SUMTER	110	$ 17,253,700
UNION	83	$ 14,435,210
WILLIAMSBURG	61	$ 7,498,460
YORK	267	$ 42,479,020
	5,544	$1,051,805,100

TABLE NO. 37 - PIPELINE COMPANIES 1985 PROPERTY TAX ASSESSMENTS

COUNTY	C & T PIPELINE INC.	CARO-TRAN COMPANY	CAROLINA NATURAL GAS COMPANY	CAROLINA PIPELINE COMPANY	CAROLINA-TRANSCO PROPANE COMPANY	CAROTANE INC.	COLONIAL PIPELINE COMPANY	DIXIE PIPELINE COMPANY	PLANTATION PIPELINE COMPANY	SOUTHERN NATURAL GAS COMPANY	TRANSCO GAS PIPELINE COMPANY	TOTAL FOR COUNTY
ABBEVILLE			115,240	25,540		18,400	273,420					432,600
AIKEN				349,360			20,860	58,000		178,080		606,300
ALLENDALE												
ANDERSON				12,070			2,057,220		349,350		1,075,440	3,494,080
BAMBERG												
BARNWELL												
BEAUFORT				620								620
BERKELEY				470								470
CALHOUN												
CHARLESTON												
CHEROKEE				25,920			1,651,940		230,360		694,940	2,603,160
CHESTER	5,850	57,150		113,690								176,690
CHESTERFIELD			77,570	141,440		9,270		117,120				345,400
CLARENDON												
COLLETON												
DARLINGTON				153,500								153,500
DILLON			78,580	73,120		6,910						158,610
DORCHESTER				68,520								68,520
EDGEFIELD				20,560			79,680	58,650				158,890
FAIRFIELD												
FLORENCE			91,420	116,860		5,250						213,530
GEORGETOWN												
GREENVILLE							958,020		174,700		688,600	1,821,320
GREENWOOD				30,040		560	71,140					101,740
HAMPTON												
HORRY			198,120	54,830		11,620						264,570
JASPER										675,960		675,960
KERSHAW	11,710	81,580	208,390	515,420		25,170		88,270				930,540
LANCASTER	13,860	135,430		55,310								204,600
LAURENS							132,860		5,980		83,150	221,990
LEE			26,210	83,960								110,170
LEXINGTON				125,430				119,930				245,360
MCCORMICK						380	189,660	5,740				195,780
MARION			102,990	93,510		8,030						204,530
MARLBORO				68,130				10,700				78,830
NEWBERRY				97,150								97,150
OCONEE												
ORANGEBURG				95,160								95,160
PICKENS												
RICHLAND			24,980	277,700				32,270				334,950
SALUDA				66,890								66,890
SPARTANBURG				44,950			1,689,200		379,610		1,457,870	3,571,630
SUMTER			140	49,210								49,350
UNION				91,290								91,290
WILLIAMSBURG			20,680	19,970								40,650
YORK	10,850	105,980		169,400	1,546,720		26,000					1,858,950
	42,270	380,140	944,320	3,040,020	1,546,720	85,590	7,150,000	490,680	1,140,000	854,040	4,000,000	19,673,780

TABLE NO. 38 WATER COMPANIES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AUGUSTA FIELDS UTILITY SYSTEM, INC.		
Greenwood	1,910	1,910
B & B WATER WORKS		
Spartanburg	5,820	5,820
CAROLINA CENTERS CORPORATION		
York	1,500	1,500
CAROLINA WATER SERVICE, INC.		
Darlington	1,340	
Dorchester	1,240	
Florence	13,070	
Lancaster	3,420	
Lexington	10,150	
Sumter	1,840	
Williamsburg	460	
York	12,660	44,180
CLEMMONS TRAILER PARK WATER COMPANY		
Berkeley	50,000 (est.)	50,000 (est.)
DINKINS WATER SYSTEM		
Sumter	950	950
E & R PARTNERSHIP		
Clarendon	1,520	1,520
EAGLE POINT WATER COMPANY		
Clarendon	2,240	2,240
EDENWOOD WATER COMPANY		
Lexington	2,860	2,860
ELGIN ESTATES		
Lexington	120	120
FAIRLAWN UTILITIES		
Lexington	540	540
FERN FOREST RURAL WATER COMPANY		
York	50,000 (est.)	50,000 (est.)
FOXWOOD UTILITIES	4,020	4,020
York		
GENERAL UTILITIES		
Lexington	50,000 (est.)	
Richland	5,650	55,650

TABLE NO. 38 WATER COMPANIES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
HARE WATER WORKS		
Berkeley	6,650	6,650
HEATER UTILITIES, INC.		
Fairfield	3,330	
Lexington	59,120	
Richland	46,100	
Saluda	850	
Sumter	5,230	114,630
HILTON HEAD WATER COMPANY		
Beaufort	50,000 (est.)	50,000 (est.)
HYDE PARK WATER WORKS		
Greenwood	290	290
ISLE OF PALMS WATER COMPANY		
Charleston	12,250	12,250
KIAWAH ISLAND UTILITY, INC.		
Charleston	218,250	218,250
LAKE CHINQUAPIN WATER COMM.		
Greenwood	190	190
LAKE MOULTRI WATER COMPANY		
Berkeley	1,430	1,430
LAKE MURRAY UTILITIES, INC.		
Lexington	50,000 (est.)	50,000 (est.)
LAKE VUE WATER WORKS		
Clarendon	200	200
LAKEWOOD COMMUNITY WATER PLANT, INC.		
Lexington	50,000 (est.)	50,000 (est.)
OAK GROVE ESTATES UTILITIES, INC.		
Lexington	2,940	2,940
PLAZA UTILITIES, INC.		
Beaufort	1,340	1,340
PORTER WATER COMPANY, INC.		
Greenville	410	410
RIVER PINES WATER SYSTEMS INC.		
York	3,020	3,020
SANTEE COOPER RESORT INC.		
Orangeburg	50,000 (est.)	50,000 (est.)

TABLE NO. 38 WATER COMPANIES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
SOUTHLAND UTILITIES, INC. Lexington	2,590	2,590
STEPHENSON INVESTMENT CO., INC. Lexington	1,220	1,220
TCU, INC. York	50,000 (est.)	50,000 (est.)
TRANQUIL UTILITIES, INC. Dorchester	50,000 (est.)	50,000 (est.)
WESTOE PLANTATION LAND CO. Dorchester	50,000 (est.)	50,000 (est.)
WESTOVER WATER COMPANY Greenwood	920	920
WESTSIDE WATER CO., INC. Sumter	1,000	1,000
WEXFORD UTILITY COMPANY Beaufort	19,990	19,990
WIKOFF UTILITY CORPORATION York	2,620	2,620
WOOD FOREST UTILITY CO., INC. York	23,580	23,580
	STATE TOTAL	984,830

TABLE NO. 39 ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN DAILY OPERATION OF THE SEABOARD COASTLINE RAILROAD SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1985

COUNTY	MILES TRACK	TOTAL RAILROAD PROPERTY
ABBEVILLE	33.51	344,860
AIKEN	18.55	109,130
ALLENDALE	40.74	294,190
ANDERSON	38.75	327,360
BAMBERG	29.92	308,320
BARNWELL	39.77	379,080
BEAUFORT	28.53	175,140
BERKELEY	78.98	700,720
CALHOUN	18.62	153,200
CHARLESTON	50.26	545,960
CHEROKEE	2.50	27,310
CHESTER	29.26	294,430
CHESTERFIELD	55.39	416,970
CLARENDON	25.64	232,850

TABLE NO. 39 ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN DAILY OPERATION OF THE SEABOARD COASTLINE RAILROAD SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1985

COUNTY	MILES TRACK	TOTAL RAILROAD PROPERTY
COLLETON	55.04	350,380
DARLINGTON	34.96	117,320
DILLON	39.71	390,370
DORCHESTER	1.16	1,810
FLORENCE	68.91	957,850
GEORGETOWN	30.61	128,640
GREENVILLE	47.63	548,650
GREENWOOD	54.98	513,800
HAMPTON	54.73	423,520
HORRY	30.35	240,700
JASPER	49.99	515,900
KERSHAW	36.20	349,070
LANCASTER	7.44	73,970
LAURENS	94.61	771,150
LEE	18.54	175,760
LEXINGTON	35.81	352,600
MARION	45.54	439,470
MARLBORO	45.38	307,220
McCORMICK	31.42	227,680
NEWBERRY	37.05	312,650
ORANGEBURG	71.95	491,570
RICHLAND	61.39	810,080
SPARTANBURG	60.65	652,920
SUMTER	55.97	716,790
UNION	13.99	137,740
WILLIAMSBURG	61.00	557,640
YORK	7.51	75,230
GRAND TOTAL FOR SEABOARD COASTLINE SYSTEM	1,642.95	14,950,000

TABLE NO. 40 ASSESSED VALUE OF ALL PROPERTY USED IN THE DAILY OPERATION OF THE SOUTHERN RAILWAY SYSTEM IN SOUTH CAROLINA FOR THE YEAR 1985

SOUTHERN RAILWAY SYSTEM	MILES TRACK	TOTAL RAILROAD PROPERTY
ASHEVILLE AND SPARTANBURG	23.42	905,920
ATLANTA AND CHARLOTTE AIR LINE	121.87	3,296,690
CAROLINA & CUMBERLAND GAP	14.96	14,980
CAROLINA MIDLAND	51.76	354,360
CHARLOTTE, COLUMBIA & AUGUSTA (NORTH END)	96.85	1,467,150
CHARLOTTE, COLUMBIA & AUGUSTA (SOUTH END)	71.58	888,740
CHARLOTTE, COLUMBIA & AUGUSTA (WARRENVILLE)	2.96	6,480
COLUMBIA, GREENVILLE (COLUMBIA TO ALSTON)	25.86	329,760

TABLE NO. 40 ASSESSED VALUE OF ALL PROPERTY USED IN THE DAILY OPERATION OF THE SOUTHERN RAILWAY SYSTEM IN SOUTH CAROLINA FOR THE YEAR 1985

SOUTHERN RAILWAY SYSTEM	MILES TRACK	TOTAL RAILROAD PROPERTY
COLUMBIA & GREENVILLE (ALSTON TO GREENVILLE)	66.78	390,120
SOUTH CAROLINA & GEORGIA (MAIN LINE)	121.49	1,264,740
SOUTH CAROLINA & GEORGIA (AUGUSTA BRANCH)	73.46	284,160
SOUTH CAROLINA & GEORGIA (CAMDEN BRANCH)	26.03	31,840
SOUTH CAROLINA & GEORGIA EXTENSION	92.81	176,840
SPARTANBURG, UNION & COLUMBIA	68.29	588,220
TOTAL SOUTHERN RAILWAY CO.	858.12	10,000,000
CAROLINA & NORTHWESTERN RAILWAY		
Lessee Blue Ridge	43.95	138,140
Lenoir Division	8.97	28,860
TOTAL SOUTHERN RAILWAY SYSTEM	911.04	10,167,000

TABLE NO. 41 - ASSESSED VALUE OF ALL PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR THE YEAR 1985

LOCAL RAILROADS	Miles of Track	TOTAL RAILROAD PROPERTY
GREENVILLE AND NORTHERN	11.32	50,000
HAMPTON AND BRANCHVILLE	16.65	105,000
LANCASTER AND CHESTER	28.60	446,190
PICKENS RAILROAD	9.30	36,000
WARE SHOALS	1.50	8,500
TOTAL LOCAL RAILROADS	67.37	645,690

TABLE NO. 42 LIGHT, HEAT AND POWER COMPANIES
1985 PROPERTY TAX ASSESSMENTS

COMPANY-LOCATION-COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AQUENERGY SYSTEMS, INC.		
Greenville	26,830	
Pickens	21,840	
Spartanburg	17,100	65,770
AQUENERGY III LIMITED PARTNERSHIP		
Pickens	30,220	30,220
CAROLINA POWER AND LIGHT COMPANY		
Chesterfield	913,500	
Clarendon	417,000	
Darlington	27,621,280	
Dillon	597,050	
Florence	3,002,760	
Georgetown	98,360	
Horry	105,080	
Kershaw	817,870	
Lee	536,640	
Marion	891,090	
Marlboro	722,230	
Sumter	1,566,480	
Williamsburg	710,670	38,000,010
CITY OF AUGUSTA		
Edgefield	31,500	31,500
DUKE POWER COMPANY		
Abbeville	611,010	
Aiken	114,860	
Anderson	11,459,780	
Cherokee	3,251,570	
Chester	2,594,970	
Fairfield	439,870	
Greenville	12,615,350	
Greenwood	4,939,380	
Kershaw	692,860	
Lancaster	2,328,860	
Laurens	1,576,100	
McCormick	83,110	
Newberry	1,319,020	
Oconee	37,275,890	
Pickens	12,461,300	
Saluda	150	
Spartanburg	11,043,800	
Union	476,570	
York	6,715,550	110,000,000
GEORGIA POWER COMPANY		
Aiken	8,520	
Edgefield	4,030	
Oconee	243,230	235,780

TABLE NO. 42 LIGHT, HEAT AND POWER COMPANIES
1985 PROPERTY TAX ASSESSMENTS

COMPANY-LOCATION-COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
HEATH SPRINGS LIGHT AND POWER COMPANY		
Lancaster	21,340	21,340
LOCKHART POWER COMPANY		
Cherokee	15,090	
Chester	21,980	
Spartanburg	25,670	
Union	559,120	
York	6,100	627,960
PEOPLES NATURAL GAS COMPANY OF S.C.		
Darlington	82,170	
Florence	233,210	
Sumter	235,870	551,250
PIEDMONT NATURAL GAS COMPANY		
Anderson	972,600	
Greenville	2,602,620	
Spartanburg	1,424,780	5,000,000
SOUTH CAROLINA ELECTRIC & GAS CO.		
Abbeville	149,260	
Aiken	10,590,680	
Allendale	683,310	
Bamberg	678,950	
Barnwell	1,136,180	
Beaufort	2,896,470	
Berkeley	16,551,750	
Calhoun	559,970	
Charleston	12,481,720	
Chester	18,280	
Colleton	8,326,370	
Dorchester	2,600,200	
Edgefield	1,078,250	
Fairfield	63,893,290	
Georgetown	387,500	
Greenwood	14,870	
Hampton	1,348,610	
Jasper	929,890	
Kershaw	18,430	
Lexington	13,516,540	
McCormick	320,030	
Newberry	1,466,250	
Orangeburg	2,047,270	
Richland	20,037,280	
Saluda	916,390	

TABLE NO. 42 LIGHT, HEAT AND POWER COMPANIES
1985 PROPERTY TAX ASSESSMENTS

COMPANY-LOCATION-COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Union	348,970	
Williamsburg	3,290	163,000,000
UNITED CITIES GAS COMPANY		
Cherokee	379,260	379,260
	STATE TOTAL	317,943,090

TABLE NO. 43 ELECTRIC COOPERATIVES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AIKEN ELECTRIC COOPERATIVE, INC.		
Aiken	806,080	
Barnwell	14,630	
Calhoun	20,050	
Edgefield	269,650	
Greenwood	230	
Lexington	76,600	
McCormick	26,420	
Orangeburg	155,740	
Saluda	64,700	1,434,100
BERKELEY ELECTRIC COOPERATIVE, INC.		
Berkeley	1,944,510	
Charleston	954,580	
Dorchester	70,310	2,969,400
BLACK RIVER ELECTRIC COOPERATIVE, INC.		
Clarendon	232,120	
Kershaw	267,160	
Lee	171,140	
Sumter	639,310	1,309,730
BLUE RIDGE ELECTRIC COOPERATIVE, INC.		
Anderson	218,800	
Greenville	144,330	
Oconee	858,710	
Pickens	740,250	
Spartanburg	980	1,963,070
BROAD RIVER ELECTRIC COOPERATIVE, INC.		
Cherokee	352,100	
Newberry	6,810	
Spartanburg	183,740	
Union	130,790	673,440

TABLE NO. 43 ELECTRIC COOPERATIVES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
CENTRAL ELECTRIC POWER COOPERATIVE		
Aiken	10,880	
Allendale	420	
Bamberg	24,990	
Barnwell	65,530	
Beaufort	4,910	
Berkeley	110,100	
Calhoun	12,020	
Charleston	22,890	
Chester	5,940	
Chesterfield	80,340	
Clarendon	7,890	
Colleton	167,090	
Darlington	17,470	
Dillon	2,270	
Dorchester	6,960	
Edgefield	4,930	
Fairfield	25,910	
Florence	13,190	
Georgetown	7,220	
Hampton	50,550	
Horry	62,280	
Jasper	13,760	
Kershaw	67,420	
Lancaster	7,010	
Laurens	110	
Lee	3,600	
Lexington	14,410	
McCormick	80	
Marion	4,390	
Marlboro	9,420	
Newberry	18,060	
Orangeburg	10,390	
Richland	345,930	
Saluda	2,100	
Sumter	19,370	
Williamsburg	15,970	
York	40	1,235,840
COASTAL ELECTRIC COOPERATIVE, INC.		
Bamberg	520	
Colleton	367,190	367,710

TABLE NO. 43 ELECTRIC COOPERATIVES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
EDISTO ELECTRIC COOPERATIVE, INC.		
Allendale	71,840	
Bamberg	189,150	
Barnwell	146,600	
Berkeley	1,100	
Colleton	760	
Dorchester	136,240	
Hampton	6,100	
Orangeburg	129,580	681,370
FAIRFIELD ELECTRIC COOPERATIVE, INC.		
Chester	127,590	
Fairfield	229,910	
Kershaw	232,590	
Richland	195,440	
York	1,580	787,110
HORRY ELECTRIC COOPERATIVE, INC.		
Horry	1,399,490	1,399,490
LAURENS ELECTRIC COOPERATIVE, INC.		
Abbeville	4,240	
Anderson	13,470	
Greenville	296,730	
Laurens	828,750	
Newberry	19,740	
Spartanburg	284,330	
Union	2,720	1,449,980
LITTLE RIVER ELECTRIC COOPERATIVE		
Abbeville	244,800	
Anderson	102,620	
Greenwood	600	
McCormick	98,350	446,370
LYNCHES RIVER ELECTRIC COOPERATIVE		
Chesterfield	440,380	
Kershaw	125,460	
Lancaster	145,700	711,540
MARLBORO ELECTRIC COOPERATIVE		
Dillon	84,780	
Marlboro	238,350	323,130
MID-CAROLINA ELECTRIC COOPERATIVE		
Aiken	14,410	
Lexington	1,455,510	
Newberry	20,750	
Richland	268,390	
Saluda	242,380	2,001,440

TABLE NO. 43 ELECTRIC COOPERATIVES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
NEWBERRY ELECTRIC COOPERATIVE		
Fairfield	22,540	
Laurens	12,250	
Lexington	6,070	
Newberry	596,900	637,760
PALMETTO ELECTRIC COOPERATIVE		
Allendale	3,000	
Beaufort	1,835,060	
Hampton	281,750	
Jasper	379,860	2,499,670
PEE DEE ELECTRIC COOPERATIVE		
Chesterfield	174,100	
Darlington	1,024,920	
Dillon	167,090	
Florence	309,360	
Lee	31,570	
Marion	382,660	2,089,700
SANTEE ELECTRIC COOPERATIVE		
Clarendon	263,110	
Florence	308,840	
Georgetown	682,840	
Williamsburg	667,300	1,922,090
TRI-COUNTY ELECTRIC COOPERATIVE		
Calhoun	218,500	
Kershaw	3,800	
Lexington	42,710	
Orangeburg	180,630	
Richland	210,620	
Sumter	290	656,550
YORK ELECTRIC COOPERATIVE		
Cherokee	12,260	
Chester	61,000	
Lancaster	36,590	
York	1,109,770	1,219,620
	STATE TOTAL	26,779,110

TABLE NO. 44 LOCAL TELEPHONE COMPANIES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
BLUFFTON TELEPHONE & APPLIANCE CO.		
Beaufort	358,510	358,510
CHESNEE TELEPHONE CO., INC.		
Cherokee	33,960	
Spartanburg	252,950	286,910
CHESTER TELEPHONE CO.		
Chester	501,850	
Fairfield	9,700	
Lancaster	210	511,760
CONTINENTAL TELEPHONE SERVICE CORP.		
Aiken	91,690	
Calhoun	110	
Greenville	860,300	
Laurens	880	
Orangeburg	199,200	1,152,180
FARMERS TELEPHONE COOPERATIVE		
Clarendon	82,960	
Florence	90,910	
Lee	60,250	
Sumter	204,670	
Williamsburg	98,720	537,510
FORT MILL TELEPHONE COMPANY		
Lancaster	14,630	
York	565,050	579,680
GENERAL TELEPHONE CO. OF THE SOUTHEAST		
Abbeville	333,050	
Allendale	108,510	
Bamberg	188,370	
Beaufort	11,700	
Charleston	340,240	
Clarendon	269,000	
Colleton	306,800	
Darlington	158,730	
Fairfield	491,840	
Florence	878,710	
Georgetown	1,792,500	
Hampton	92,750	
Horry	5,805,410	
Laurens	371,820	
Lee	162,890	
McCormick	87,910	
Spartanburg	300,700	
Sumter	1,785,360	
Williamsburg	523,700	14,009,990

TABLE NO. 44 LOCAL TELEPHONE COMPANIES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
GTE SPRINT COMMUNICATIONS CORP.		
Aiken	202,480	
Chester	91,590	
Fairfield	73,240	
Lexington	74,500	441,810
GTE TELENET COMMUNICATIONS CORP.		
Oconee	270	270
HARGRAY TELEPHONE COMPANY		
Beaufort	2,599,170	
Jasper	246,940	2,846,110
HEATH SPRINGS TELEPHONE COMPANY		
Lancaster	24,110	24,110
HOME TELEPHONE COMPANY		
Berkeley	657,510	
Dorchester	65,540	723,050
HORRY TELEPHONE COOPERATIVE, INC.		
Horry	505,030	505,030
LANCASTER TELEPHONE COMPANY		
Chester	32,330	
Lancaster	738,740	
Richland	33,170	804,240
MCCLELLANVILLE TELEPHONE COMPANY		
Charleston	105,940	105,940
ALLTEL CAROLINA, INC. (FORMERLY MID-CAROLINA TELEPHONE)		
Spartanburg	315,440	315,440
PIEDMONT RURAL TELEPHONE COOP., INC.		
Laurens	125,870	125,870
POND BRANCH TELEPHONE COMPANY		
Aiken	76,550	
Lexington	384,730	
Orangeburg	9,420	470,700
RIDGEWAY TELEPHONE SYSTEM		
Fairfield	49,440	
Richland	180	49,620
ROCK HILL TELEPHONE COMPANY		
Chester	960	
Greenville	19,440	
Lancaster	23,480	
York	2,187,360	2,231,240

TABLE NO. 44 LOCAL TELEPHONE COMPANIES
1985 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
ST. MATTHEWS TELEPHONE CO., INC.		
Calhoun	227,060	227,060
ST. STEPHEN TELEPHONE COMPANY		
Berkeley	182,810	182,810
SANDHILL TELEPHONE COOPERATIVE		
Chesterfield	327,140	
Kershaw	30,110	357,250
ALLTEL SOUTH CAROLINA (FORMERLY S. C. TELEPHONE CO.)		
Kershaw	34,860	
Lancaster	223,280	
Lexington	816,150	
Spartanburg	457,620	1,531,910
WEST CAROLINA RURAL TELEPHONE COOP., INC.		
Abbeville	64,930	
Anderson	78,660	
McCormick	14,530	158,120
WILLISTON TELEPHONE COMPANY		
Aiken	3,700	
Barnwell	185,430	
Orangeburg	151,990	341,120
	STATE TOTAL	28,878,240

TABLE NO. 45 MAJOR COMMUNICATIONS COMPANIES
1985 PROPERTY TAX ASSESSMENTS

COUNTIES	AT&T	SOUTHERN BELL TELEPHONE	WESTERN UNION TELEGRAPH CO.
ABBEVILLE	139,970	37,830	700
AIKEN	78,780	4,242,630	4,650
ALLENDALE	104,330	315,540	60
ANDERSON	51,490	5,645,210	7,110
BAMBERG	40	580,130	1,010
BARNWELL	48,890	846,310	1,070
BEAUFORT	0	33,470	3,630
BERKELEY	27,240	1,135,120	1,700
CALHOUN	0	82,700	30
CHARLESTON	104,440	13,350,550	47,000
CHEROKEE	69,380	1,454,340	1,830
CHESTER	89,820	0	1,920
CHESTERFIELD	67,600	473,100	1,950
CLARENDON	0	0	1,300
COLLETON	1,143,190	117,690	1,110

TABLE NO. 45 MAJOR COMMUNICATIONS COMPANIES
1985 PROPERTY TAX ASSESSMENTS

COUNTIES	AT&T	SOUTHERN BELL TELEPHONE	WESTERN UNION TELEGRAPH CO.
DARLINGTON	90,630	2,171,350	1,980
DILLON	862,420	875,620	1,520
DORCHESTER	57,400	2,873,140	1,410
EDGEFIELD	36,960	651,750	260
FAIRFIELD	257,820	64,000	220
FLORENCE	945,510	4,392,780	15,400
GEORGETOWN	0	0	3,180
GREENVILLE	1,225,000	14,143,240	64,120
GREENWOOD	29,430	0	4,370
HAMPTON	42,780	0	310
HORRY	17,250	670	14,110
JASPER	0	10,040	120
KERSHAW	98,950	1,647,080	3,980
LANCASTER	133,440	470	1,940
LAURENS	435,220	767,290	2,080
LEE	57,100	25,570	90
LEXINGTON	177,800	4,293,250	3,290
MCCORMICK	78,700	340	0
MARION	36,780	1,264,620	2,630
MARLBORO	7,450	896,130	1,810
NEWBERRY	104,170	1,252,520	1,240
OCONEE	0	2,201,600	1,680
ORANGEBURG	29,990	2,790,340	3,870
PICKENS	22,570	3,121,820	2,050
RICHLAND	2,592,250	15,306,190	68,410
SALUDA	0	146,260	0
SPARTANBURG	131,930	8,254,170	21,700
SUMTER	198,970	39,220	8,330
UNION	182,780	1,004,140	2,120
WILLIAMSBURG	37,750	18,690	750
YORK	184,780	1,473,090	6,960
STATE TOTALS	10,001,000	98,000,000	315,000

FIELD SERVICES DIVISION
A. B. TAYLOR, DIRECTOR

The Field Services Division is responsible for all field audits and delinquency collections, both domestic and foreign, for all taxes.

For the fiscal year ending June 30, 1984, the total additional tax collected in the field amounted to $33,865,383.32. The total additional tax collections for the 1985 fiscal year amounted to $28,532,770.29.

TABLE NO. 46 - TOTAL ADDITIONAL TAX COLLECTIONS
FIELD SERVICES DIVISION FOR THE FISCAL YEAR 1984-1985

I. AUDIT COLLECTIONS

Type Tax	Items	Amount
Estate & Gift	285	$ 462,248.18
Income Tax	1,407	$10,761,236.73
License	449	$ 2,239,091.45
Sales	1,033	$ 9,927,767.46
Miscellaneous	37	$ 10,412.70
	3,211	$23,400,756.52

II. DELINQUENT COLLECTIONS

Type Tax	Items	Amount
Estate & Gift	0	$ 0.00
Income Tax	20,912	$1,235,406.63
License	1,287	$ 278,551.61
Sales	21,997	$2,678,253.53
Miscellaneous	45	$ 72,883.60
	44,241	$4,265,095.37

III. OTHER COLLECTIONS

Type Tax	Items	Amount
Income Tax	628	$ 433,815.29
License	856	$ 214,973.53
Sales	863	$ 217,761.67
Miscellaneous	1	$ 367.91
	2,348	$ 866,918.40

REPORT OF THE TAX DIVISION OF THE ATTORNEY GENERAL'S OFFICE TO THE TAX COMMISSION FOR THE PERIOD COMMENCING JULY 1, 1984 AND ENDING JUNE 30, 1985.

This report reflects cases that have been resolved by a Court and does not include cases now pending.

IN THE UNITED STATES SUPREME COURT

ROGER L. SPENCER AND SHIRLEY L. SPENCER v. SOUTH CAROLINA TAX COMMISSION - This action involves income tax paid under protest. The taxpayers are nonresidents who work in South Carolina and claimed itemized deductions which were disallowed by the Tax Commission pursuant to § 12-7-75. The taxpayers argued this section is unconstitutional. The trial court held the statute unconstitutional and denied attorney's fees. The South Carolina Supreme Court found the statute unconstitutional but approved the disallowance of attorney's fees. The taxpayers filed a Petition for Writ of Certiorari in the United States Supreme Court. The Petition was granted. After argument an evenly divided court of 4-4 upheld the South Carolina Supreme Court's decision.

IN THE SOUTH CAROLINA SUPREME COURT

INTERNATIONAL HARVESTER COMPANY v. ROBERT WASSON, ET AL. - This action involves the imposition of sales tax on the sale of trucks with such tax being paid under protest on the grounds that the sales tax violates the interstate commerce clause. The trial court held there was no interstate commerce violation. The taxpayer appealed to the Supreme Court which ruled in favor of the South Carolina Tax Commission. Petition for Writ of Certiorari was denied by the United States Supreme Court.

J. M. PENDARVIS V. SOUTH CAROLINA TAX COMMISSION - This action involves a suit to recover income taxes paid under protest. The plaintiff claims that losses suffered by him on the rental of his out-of-state motion pictures should be allocated to South Carolina. The lower court ruled in favor of the plaintiff and the Tax Commission appealed. Upon hearing the matter, the Supreme Court affirmed the lower court's decision, thus ending the case.

FRIPP ISLAND SERVICE CORP. v. SOUTH CAROLINA TAX COMMISSION - The plaintiff brought this action to recover documentary stamp taxes paid upon a deed. The issue in dispute is the amount of consideration upon which the stamp tax should be levied. The lower court ruled in favor of the plaintiff and the Tax Commission appealed to the Supreme Court. The parties subsequently settled the matter thus ending the case.

JAMES M. COX D/B/A COX HOUSE MOVING CO. v. SOUTH CAROLINA TAX COMMISSION - This action involves a suit to recover sales taxes paid by the plaintiff on houses it sold and later moved to third parties. The lower court ruled in favor of the Tax Commission and the Supreme Court reversed on the plaintiff's appeal. The matter is now ended.

TOMMY B. NIX AND SHIRLEY M. NIX v. SOUTH CAROLINA TAX COMMISSION - Taxpayers filed a tax return for the year 1982, reported a

gross salary income and deducted therefrom the taxpayer's cost of labor. This deduction was disallowed and a tax, penalty and interest were assessed. Plaintiffs brought this action on the basis that they had been assessed an "income" tax that is not due because they did not have sufficient income to require the payment of an income tax. The lower court ruled in favor of the Tax Commission and the action was appealed to the Supreme Court. The action was dismissed and the matter ended.

IN THE UNITED STATES DISTRICT COURT

UNITED STATES OF AMERICA v. ARTHUR JAMES LANIGAN, JR. - The defendant instituted a proceeding for the disclosure of certain privileged information and documents in possession of the South Carolina Tax Commission. After a hearing, the Order for Disclosure was denied. The matter is now ended.

IN THE SOUTH CAROLINA COURT OF APPEALS

LEXINGTON COUNTY SAVINGS AND LOAN ASSOCIATION v. SOUTH CAROLINA TAX COMMISSION - This is an action to recover income taxes paid under protest. At issue is the amount of additions to a reserve account that can be deducted. The circuit court held that any amounts contributed to the reserves as provided by federal regulation were deductible. The South Carolina Court of Appeals sustained the Order and the action is ended.

THE HIBERNIAN SOCIETY v. W. O. THOMAS, JR., ET AL. - The issue is the tax status of the Society's property for ad valorem taxation. The court held that the property was exempt from taxation by §12-37-220B(12). That section exempts the property of fraternal organizations from the tax when used for the specified purpose. The South Carolina Court of Appeals affirmed and petitions for rehearing and/or certiorari were denied. The matter is ended.

CHARLESTON COUNTY SCHOOL DISTRICT v. SOUTH CAROLINA STATE PORTS AUTHORITY, ET AL. - This is an action for a declaratory judgment that certain property of the South Carolina State Ports Authority is subject to taxation. In a separate proceeding, the South Carolina Tax Commission found the property to be used exclusively for a public purpose. Demurrers were filed by the Authority and the South Carolina Tax Commission. The same were sustained. The South Carolina Court of Appeals heard the matter and affirmed. The matter is ended.

SLATER CORPORATION v. SOUTH CAROLINA TAX COMMISSION - Plaintiff brought an action for refund of sales taxes paid by it to suppliers which sold it foodstuffs. The trial court ruled in favor of the Tax Commission but the Court of Appeals reversed and remanded for trial as to the dollar amount of the refund. The parties have now settled the dollar amount issue, thus ending the case.

MEYERS ARNOLD, INC. v. SOUTH CAROLINA TAX COMMISSION - This action involves sales tax paid under protest. The sales tax is imposed upon gross proceeds from charges on gift-wrapping and nonrefundable layaway fees. The taxpayer argues these charges are exempt. The trial court found gift-wrapping charges exempt and layaway fees taxable. On appeal, the Court of Appeals affirmed and the matter was ended.

BURTON INTERNATIONAL, INC. v. ROBERT WASSON, ET AL. - This action involved the imposition of sales tax on the sale of trucks with such tax being paid under protest on the grounds that the sales tax violates the interstate commerce clause. The trial court held there was no interstate commerce violation. The taxpayer appealed to the Supreme Court. The matter was transferred to the Court of Appeals which upheld the lower court's decision.

FCX, INC. v. SOUTH CAROLINA TAX COMMISSION - A claim for refund was filed with the Tax Commission on the grounds that FCX is not subject to license fees, that FCX may reduce its income by patronage dividends and that the statute of limitations prevents the Tax Commission from assessing taxes for 1973. The Tax Commission denied the refund and the Court of Common Pleas upheld the Tax Commission. The Court of Appeals upheld the lower court but then granted a Petition for Rehearing. After a rehearing, the Court of Appeals affirmed its prior decision. A Petition for Writ of Certiorari was filed with the Supreme Court and was denied, thus ending the matter.

WESTVIEW BAPTIST CHURCH, FORMERLY KNOWN AS GLEN TERRACE BAPTIST CHURCH v. PAULINE S. KOGER, COUNTY AUDITOR, ET AL. - The petitioner brought this action under the Administrative Procedures Act seeking review of the Tax Commission's denial of its requested exemption from ad valorem taxes. Both the lower court and the Court of Appeals affirmed the Tax Commission's decision. The matter is now ended.

GREENVILLE BAPTIST ASSOCIATION v. GREENVILLE COUNTY TREASURER, ET. AL. - The plaintiff brought an action to recover ad valorem taxes paid on property alleged to be exempt. The Tax Commission demurred to the plaintiff's complaint, asserting that the Court of Common Pleas was without jurisdiction of the subject matter. The court uphled the Tax Commission's demurrer but the Court of Appeals reversed and remanded for trial. The matter has now been settled, thus ending the case.

IN THE COURTS OF COMMON PLEAS

REITHOFFER EQUIPMENT COMPANY, INC. v. SOUTH CAROLINA TAX COMMISSION - The petitioner brought this action pursuant to the Administrative Procedures Act seeking a review of the Tax Board of Review's Order upholding the Tax Commission's denial of exemption status on certain property owned by the petitioner. The Tax Commission demurred to the petition and the plaintiff has now withdrawn its appeal, thus ending the proceeding.

COLUMBUS LEASING ASSOCIATES v. SOUTH CAROLINA TAX COMMISSION - The action is to recover property taxes paid to Charleston County on what is alleged to be intangible personal property. The matter has now been settled, thus ending the case.

TOWN & COUNTRY REAL ESTATE v. SOUTH CAROLINA TAX COMMISSION - The petitioner brought this action under the Administrative Procedures Act seeking review of a Tax Commission finding regarding the assessed value of its property. The Tax Commission filed a Motion for Summary Judgment based on the petitioner's failure to exhaust its administrative remedies. The circuit court granted the Tax Commission's motion and the matter is now ended.

EUGENE L. BRANTLEY v. SOUTH CAROLINA TAX COMMISSION - The plaintiff brought an action for the refund of property taxes under § 12-47-440. The Tax Commission filed a Motion for Summary Judgment in that §12-47-440 is not a remedy for the recovery of property taxes. The plaintiff voluntarily dismissed his complaint and the matter is now ended.

METROMONT MATERIALS CORPORATION v. SOUTH CAROLINA TAX COMMISSION - This action involved a sales tax liability resulting from the use of building materials to perform a construction contract. The circuit court held in favor of the taxpayer and no appeal was made.

TINDALL CONCRETE PRODUCTS v. SOUTH CAROLINA TAX COMMISSION - This action involved a sales tax liability resulting from the use of building materials to perform a construction contract. The circuit court held in favor of the taxpayer and no appeal was made.

KIRK R. CRAIG, ET AL. v. SOUTH CAROLINA TAX COMMISSION - This action involved an estate tax liability due to assets deemed transferred in contemplation of death and increased value of real estate. Pleadings were filed and the matter was settled prior to trail.

MID-STATE AUTO AUCTION, INC. v. SOUTH CAROLINA TAX COMMISSION - This action involved a sales tax liability on sales of automobiles to nonresidents. The circuit court held for the taxpayer and no appeal was taken.

M. E. SMITH, ET AL. v. MICHAEL R. DANIEL, JR. EL AL. - This action sought a declaratory judgment asserting that Act 208, Act of 1975, is unconstitutional. A demurrer was upheld by the circuit court. A notice of appeal was filed but not perfected. The appeal was therefore dismissed.

HORRY TELEPHONE COOPERATIVE, INC. v. SOUTH CAROLINA TAX COMMISSION - This action sought the recovery of documentary stamp tax paid under protest. After the initial pleading was filed by the plaintiff, the matter was resolved and the action ended.

ELI LILLY AND COMPANY v. SOUTH CAROLINA TAX COMMISSION (2 cases) - These actions sought the recovery of income taxes from a corporate taxpayer that alleged it was not subject to South Carolina's income tax due to the protection of P.L. 86-272. After the pleadings were filed the matter was resolved and the actions ended.

STATE OF SOUTH CAROLINA, EX RELATIONS, T. TRAVIS MEDLOCK v. SOUTH CAROLINA TAX COMMISSION - This action sought the production of income tax returns in the possession of the South Carolina Tax Commission. The circuit court ordered the returns produced. No appeal was taken and the matter was ended.

BEAUFORT-JASPER COMPREHENSIVE HEALTH SERVICES, INC. v. SOUTH CAROLINA TAX COMMISSION (2 cases) - These actions were brought for the recovery of sales taxes. The actions were heard in circuit court, resulting in the Commission's position being upheld. No appeal was taken and the matter is ended.

THOMAS C. HINSON, EXECUTOR OF ESTATE OF EILENE T. HINSON v. SOUTH CAROLINA TAX COMMISSION - This action involved the disallowance of a marital deduction for estate tax purposes. The pleadings were filed and the matter was settled prior to trail.

JOHN M. MOORE, JR. v. THE SOUTH CAROLINA TAX COMMISSION - This action is under the Administrative Procedures Act and is to determine a valuation question for purposes of ad valorem taxation. The trial court ruled in favor of the taxpayer. No appeal was taken.

WILLIAM M. BRYSON, JR. v. SOUTH CAROLINA TAX COMMISSION (Laurens County) - This action is under the Administrative Procedures Act and is to determine a valuation question for ad valorem taxation. The tax Commission filed a Motion for Summary Judgment on the grounds of lack of subject matter jurisdiction. The Court of Common Pleas upheld the Motion and no appeal was taken, thus the matter is ended.

RACHEL L. BRYSON v. SOUTH CAROLINA TAX COMMISSION (Oconee County) - This action is under the Administrative Procedures Act and is to determine a valuation question for ad valorem taxation. The Tax Commission filed a Motion for Summary Judgment on the grounds of lack of subject matter jurisdiction. The Court of Common Pleas upheld the Motion and no appeal was taken, thus the matter is ended.

MID-CONTINENT REFRIGERATOR COMPANY v. BOBBY O. DUNCAN, ET AL. - This is a long standing action (commended in 1971) wherein each of the parties is claiming benefits under the terms of an insurance policy issued by defendant, Atlantic Casualty & Fire Insurance Company. The lower court ruled in favor of the Tax Commission. No appeal was taken and the matter is ended.

SOUTH CAROLINA PUBLIC SERVICE AUTHORITY v. SOUTH CAROLINA TAX COMMISSION - The South Carolina Public Service Authority filed an appeal from a finding and order of the South Carolina Tax Commission to the South Carolina Tax Board of Review. The Commission, however, moved that the appeal be dismissed for a lack of jurisdiction. The Authority instituted this action for a mandamus order to require the certification of the record to the Tax Board of Review. A demurrer was entered and sustained. The Authority plead over the objections and an Answer were filed. The South Carolina Supreme Court has held in another action that the property is exempt from taxation and the issue is thus moot. The action is ended.

EDGEFIELD ADVERTISER FOUNDATION v. SOUTH CAROLINA TAX COMMISSION - This action sought the recovery of taxes paid on certain property in Edgefield County. The taxpayer alleged that the property should be exempt from property taxes because the buidling is leased to a charitable foundation. A demurrer was filed and sustained by order of the Court of Common Pleas. The action is now ended.

RURAL HOME BUILDERS, INC. v. SOUTH CAROLINA TAX COMMISSION - The plaintiff instituted this action to recover tax paid under §52-15-245. The section imposed a $1,000 license tax on locations having ten or more coin-operated machines. The

recovery was sought upon the grounds that the statute was unconsitutional because the General Assembly was without authority to impose the tax, that the statute was arbitrary and denied due process of law and that the statute was vague. An Order dismissing the action was filed January 10, 1985, and the action is ended.

RICHLAND COUNTY ASSESSOR v. SOUTH CAROLINA TAX COMMISSION - The petitioner brought this action under the Administrative Procedures Act seeking review of a Tax Commission finding regarding the assessed value of certain property. The circuit court reversed the Tax Commission and upheld the petitioner. The matter is now ended.

SOUTH CAROLINA NATIONAL BANK AS EXECUTOR OF ESTATE OF JOHN B. LEE v. SOUTH CAROLINA TAX COMMISSION - The plaintiff brought this action contesting a deficiency notice issued by the Tax Commission relative to the value of certain stock owned by John B. Lee. The Tax Commission has now withdrawn its deficiency notice and the matter is now ended.

ELVA JEAN BRYANT v. SOUTH CAROLINA TAX COMMISSION - This is an action for the disclosure of tax records. Pleadings were filed, the matter heard and an Order for Disclosure issued. The matter is now ended.

EDGAR A. VAUGHN, JR., ETC. v. SOUTH CAROLINA TAX COMMISSION - The State Auditor instituted this proceeding for the disclosure of certain privileged tax returns. After a hearing and imposing confidentiality restriction upon the State Auditor, an Order for Disclosure was issued. The matter is now ended.

FLORENCE COUNTY AUDITOR, L. R. WADDELL, ET AL. v. STONE CONTAINER CORP., ET AL. - This was a proceeding to allow Stone Container Corp. to pay ad valorem tax on uncontested matters without prejudice to contested matters. A consent order for such was entered and the action is ended.

MICHELIN TIRE CORP. v. LEXINGTON COUNTY TREASURER -
MICHELIN TIRE CORP. v. GREENVILLE COUNTY TREASURER - These were actions to authorize Michelin to pay under protest ad valorem taxes and release from the payment the undisputed taxes. The release was without prejudice to the contested tax. A consent order was executed and the matter is ended.

SOUTH CAROLINA TAX COMMISSION v. SOUTH CAROLINA INDUSTRIAL COMMISSION - This action was instituted to vacate the subpoena of the South Carolina Industrial Commission for privileged tax returns. The proceeding before the Industrial Commission was settled and this action thereafter dismissed.

IN THE BANKRUPTCY COURT

FRIGITEMP CORPORATION AND LAWSON F. BERNSTEIN, TRUSTEE v. STATE TAX COMMISSION OF THE STATE OF SOUTH CAROLINA - This action was a voidable preference action brought by the debtor's trustee against the Tax Commission for the return of previously paid taxes. The trustee has now dismissed his case and the matter is now ended.

BERNARD AND HARRIET RIVERS v. SOUTH CAROLINA TAX COMMISSION - The debtor's trustee brought this action to set aside the Tax Commission's claim for delinquent income taxes on embezzled funds. The matter was subsequently settled.

LEGISLATIVE SUMMARY 1985

INCOME AND ESTATE TAX

Senate Bill 351

On May 21, 1985, the Honorable Richard W. Riley, Governor of South Carolina, signed into public law Senate Bill 351, legislation conforming state and federal income tax statues. The conforming legislation simplifies the filing of state individual and corporate returns by adopting federal taxable income as a starting point for taxation purposes.

House Bill 2640, Section 8, Permanent Provisions.

The state has adopted indexation as allowed under the Internal Revenue Code of 1954. The personal - exemptions will be indexed from $1,000 to $1,040, the zero bracket amount for a single filer from $2,300 to $2,390, and for a joint filer from $3,400 to $3,540. The widths of the tax brackets will be indexed from $2,000 to $2,020. Effective date - January 1, 1985.

House Bill 2640, Section 8, Permanent Provisions.

The twelve hundred dollar ($1,200) income tax exclusion allowed to civil service retirees, military retirees, and regular retirees has been raised to two thousand one hundred dollars ($2,100) for tax year 1985, and to three thousand dollars ($3,000) for tax year 1986. Effective date - January 1, 1986.

House Bill 2640, Section 26, Permanent Provisions

Withholding agents are required to withhold on non-residential rental property seven percent of the total of each payment, only if the non-resident owns five or more rental units. Effective date- June 20, 1985.

House Bill 2640, Section 41, Permanent Provisions

In the case of certain utilities, an exclusion from the three mill license tax has been granted. Whenever a consolidated return is filed pursuant to Section 12-7-1570, the license tax shall not apply to gross receipts arising from the transaction between any of the separate members of a consolidated return group.

Senate Bill 400

Effective for tax years ending on or after May 31, 1985, the Annual Report of Corporation, Form SOS-10 and its five dollar fee are no longer required by the Secretary of State. Corporations are required to file and remit with the South Carolina Tax Commission annual corporate license fees in the amount of five dollars plus one mill on each dollar paid to capital stock and paid in as surplus.

House Bill 2640, Section 54, Permanent Provisions

The Tax Commission and the State Retirement System will be exchanging information to insure that persons receiving disability payments do not have other gainful employment. Legislation has been provided to reduce the possibility of invalid payments being made. Effective date June 20, 1985.

Senate Bill 546

Statutory provisions have been granted to the Tax Commission allowing the Commission to retain income tax refunds of any taxpayer who is delinquent in repaying any overpayment of unemployment compensation. Effective date - 1985 tax Returns.

House Bill 2156

The five hundred dollar per new employee jobs tax credit for manufacturers or processors locating in certain designated depressed counties has been expanded to include service related industries. In addition, the credit has been expanded to include sixteen counties rather than twelve counties for tax year 1985. Effective date - Tax Year 1985.

House Bill 2563

Legislation has been enacted authorizing the Tax Commission to provide the Department of Social Services the home address and various information of taxpayers who owe past due child support payments who have had their state income tax refund reduced. The bill attempts to provide an avenue to enhance delinquent child support payment collections. Effective date May 24, 1985.

House Bill 2640, Section 4, Permanent Provisions

The twelve dollar fifty cents food tax credit granted to taxpayers by the General Assembly for tax year 1984 has been repealed. The funds from the repeal of the credit were used to provide indigent care. The initial credit had been implemented as an offset for the 1% increase in the sales tax on food and related items. Effective date - Tax Year 1985.

House Bill 2640, Section 76, Permanent Provisions

Recently adopted federal provisions relating to record keeping requirements for business versus personal use of motor vehicles have been adopted for state purposes. Likewise, changes in the depreciation allowances for luxury automobiles have been adopted. Provisions in Public Law 99-44 outline guidelines for record keeping and depreciation. Effective date - Tax Year 1985.

SALES AND LICENSE TAX

House Bill 2640, Section 63, Permanent Provisions

The legislature has provided an exemption from the admissions tax to non-profit or eleemosynary organizations operating a carnival, circus, or community fair. To qualify for the exemption the proceeds must be donated to a hospital. Effective date - June 20, 1985.

House Bill 2640, Section 13, Permanent Provisions

The annual license fee allowing the sale of alcoholic liquors in containers of two ounces or less to be sold by a non-profit organization has been increased from five hundred dollars to seven hundred fifty dollars. Effective date - June 20, 1985.

House Bill 2640, Section 23, Permanent Provisions

A tax break has been granted on the sale of fuels blended with ethanol. In lieu of the thirteen cent (13¢) per gallon rate, blends of ethanol and gasoline will be taxed at seven cents (7¢) per gallon. To qualify for the reduced rate the ethanol blend must consist of ninety percent gasoline and ten percent ethanol. Ethanol to be used for blending purposes must be one hundred ninety-eight proof, and must be produced in this state or from a state which grants a similar exclusion. In addition, the ethanol must be produced in facilities whose principle feed stock is wood, cereal grain, and their by-products, or turnips and their by-products. Effective date - January 1, 1986.

House Bill 2640, Section 37, Permanent Provisions

The annual beer and wine license, required to sell beer, ale, porter, wine or any similar beverage has been increased from eighty dollars to one hundred twenty five dollars. Effective date - June 20, 1985.

House Bill 2640, Section 74, Permanent Provisions

A three tier operator's license has been implemented according to the class of machine a taxpayer owns or operates. The license is a prerequisite to operating machines.

(a) Twenty-five dollars described in Section 52-15-210 item (1) and Section 52-15-250;

(b) One hundred dollars for devices described in Section 52-15-210 item (2);

(c) One thousand dollars for devices described in Section 52-15-210 item (3).

Only one license is required regardless of the type of devices owned or operated and the cost of the license is determined by the highest fee required under Section 52-15-210. Owners would properly identify their machines by placing their company name in a visible location. In addition, the $1,000 annual location license has been repealed. Effective date - July 1, 1986.

House Bill 2640, Section 43, Permanent Provisions

The gross proceeds for the sale of hearing aids as defined in item (5) of Section 40-25-20 are exempt from sales tax. Effective date - July 1, 1986.

House Bill 2640, Section 28, Permanent Provisions

The three hundred dollar sales tax cap has been extended to the lease and sale of aircraft, motor vehicles, motorcycles, boats, trailers and semi-trailers, recreational vehicles, and light-duty construction equipment. In the instance of a

lease, the lease must be in excess of ninety days and shall apply to leases executed on or after September 1, 1985. Effective date - September 1, 1985.

House Bill 2640, Section 30, Permanent Provisions

Taxpayers entering into the terms of a construction contract or who submitted a written bill prior to June 28, 1984, which culminated in a construction contract are exempt from the one cent increase in the sales tax which was enacted on July 1, 1984. A verified copy of the contract must be filed with the Tax Commission prior to August 1, 1985. Effective date - June 20, 1985.

Senate Bill 429

Provisions requiring motor vehicle dealers to submit affidavits to the Tax Commission, stating that motor vehicles have been sold to a non-resident to be registered and licensed in another state, have been repealed. Vendors are still required to retain the affidavit for verification purposes by the Tax Commission.

Motor Vehicle dealers making sales to non-resident military personnel stationed in this state are allowed ten days to obtain from the purchaser a claim for exemption signed by a commissioned officer of the Armed Forces of a higher rank than the purchaser certifying that the purchaser is a member of the Armed Forces.

House Bills 2810, 2811, and 2824

In an attempt to curb the sale of stolen property, three separate pieces of legislation have been passed. The enacted legislation requires vendors to allow law enforcement officers to examine records and property. Secondly, certain record keeping provisions were mandated requiring purchasers of tangible personal property to retain invoices bearing the name and address of the vendor from which the property was purchased. Specific penalties for failure to retain records, prohibiting examination, and falsifying documents have been implemented. The penalty in most instances is imprisonment not to exceed one year and a fine not to exceed $1,000 or both. Effective date - June 20, 1985.

House Bill 2640, Section 72, Permanent Provisions

The maximum sales tax shall be three hundred dollars on the sale of each musical instrument or each piece of office equipment purchased by a religious organization exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code. Effective date - July 1, 1985.

Senate Bill 243

Bonds required of distributors of tobacco products, beer and wine wholesalers, gasoline tax distributors, and businesses charging or receiving admissions tax have been repealed. Effective date - May 7, 1985.

Senate Bill 22

A joint resolution has been passed allowing retailers entering into a conditional sales contract to receive a refund on the amount of sales tax remitted attributable to the increase

in the general sales and use tax from 4% to 5%. The provision pertains only to those contracts entered into prior to June 28, 1984. The resolution exempts all other sales taxes due to the increase in the sales tax on conditional sales contracts until the contract expires. Effective date - July 1, 1984.

Senate Bill 91, House Bill 2010

Two separate pieces of legislation were enacted effecting the collection and remittance of the accommodations tax. First, taxpayers owning or managing rental units in more than one county or municipality are required to report separately gross proceeds derived in each local jurisdiction. Secondly, any real estate broker, agent, corporation, or listing services must notify the Tax Commission if rental property subject to the sales tax on accommodations furnished to transients is removed from their listing. The purpose is the identification of those taxpayers attempting to evade the sales and accommodation taxes on such rentals.

PROPERTY TAX

House Bill 2640, Section 37, Permanent Provisions

For the purposes of ad valorem taxation, each time share unit will be valued as if the unit is owned by a single owner. The total cumulative purchase price paid by the time share owners for a unit may not be utilized in arriving at the assessed valuation. If any business entity fails to remit taxes, a tax execution for the taxes will be issued in the joint name of all owners. Effective date - Tax Year 1985.

House Bill 2640, Section 67, Permanent Provisions

All self-propelled farm machinery or equipment which contains within itself the means of its own locomotion has been granted an exemption from ad valorem taxation. Farm machinery does not include motor vehicles licensed for use on the highway. Effective date - Tax Year 1985.

Senate Bill 632

A total exemption from ad valorem taxation has been granted to the surviving spouse of a serviceman killed in action or in the line of duty. The dwelling house must have been owned by the serviceman in fee or for life or jointly with his spouse. The exemption is limited to one acre of land and the dwelling house. Effective date - Tax Year 1985.

Senate Bill 348

The legislature has corrected an error which was inadvertently made during the 1984 legislative year. Due to a change in the procedure of registering and titling of automobiles, personal property taxes on a single automobile could be paid more than once in a tax year. Provisions allow for the refund of personal property taxes paid upon the voluntary cancellation of a license plate and registration when a vehicle is transferred. The refund amount is determined based on the number of full months remaining in the current motor vehicle tax year. Effective date - April 24, 1985.

Senate Bill 397

At the recommendation of the Association of Auditors and Assessors, legislation has been passed setting forth a uniform procedure for the collection of local taxes, primarily property taxes. The bill includes standardized due dates, penalties, and other general collection procedures. The purpose of the legislation was to give taxpayers general standards for payments. Numerous problems have evolved through the years in regards to payments by individuals who have property in more than one county. The enacted legislation would eliminate these problems and simplify payment procedures. Effective date - Tax Year 1985.

Senate Bill 92

Legislation has been enacted providing for the minimum assessment of motor vehicles. In response to the fair market valuation of antique automobiles the legislature provided for the maximum assessment of fifty dollars for all motor vehicles whose model year is fifteen years or more prior to the current tax year. In addition, the limitation applies to the assessed value of motor vehicles whose model year is less than fifteen years whose market value has depreciated below the new fifty dollar minimum assessment. Effective date - Tax Years beginning after December 31, 1985.

Senate Bill 159

The Tax Commission was granted the ability to declare and verify the tax exempt status of churches, parsonages, and burial grounds. Prior law required exempt organizations to timely file an application for exempt status prior to any determination. Although the application will still be required, the Tax Commission has the authority to make a determination at any time. Effective date - March 1, 1985.

Senate Bill 220

The assessment ratio of real property owned by or leased to a manufacturer used primarily for warehousing and the wholesale distribution of dry goods has been reduced from ten and one-half percent of fair market value to six percent of fair market value. The reclassification of warehouse property follows the reclassification of research and development facilities which was reclassified in 1984. Effective date - Tax Year 1985.

House Bill 2039

An ad valorem tax exemption has been granted to former Prisoners of Wars of World War I, World War II, the Korean War, or the Vietnam Conflict. The exemption is extended to a single personal motor vehicle or truck not exceeding three-quarter ton. To receive the exemption a special tag must have been issued by the Department of Highways and Public Transportation. The exemption is extended to all state, county and municipal taxes. Effective date - Tax year 1985.

INFORMATIONAL PUBLICATIONS

NAME OF PUBLICATION	DESCRIPTION	PUBLICATION FEE
Regulations and Opinions of the Attorney General (Subscription to the "Revenews" is included with this Manual.)	Covers all regulations and Attorney General's opinions involving all taxes administered by the South Carolina Tax Commission.	$20 covers the initial manual and the first year's supplements. The renewal fee for the supplements is 10.50 per year. Update Quarterly.
Decisions	Covers all decisions concerning Tax Commission matters for all the taxes administered by the Tax Commission.	Fees for this manual are the same as listed above.
Tax Acts (One is published for each tax.)	Covers tax statutes concerning each tax.	NO CHARGE Updated Annually
"Revenews"	Summary of quarterly happenings concerning various tax matters.	NO CHARGE Updated Quarterly
"Basis and Rates of Taxes"	Brief summary of the various taxes.	NO CHARGE Updated Annually
Directory of Taxation for the Fifty States	List of names, addresses and telephone numbers for the various Tax Departments of the Fifty States.	$2 per directory. Updated every 2 years.
Tax Form Guide Package XSC	Similar to the Federal Package X. Contains Income Tax Forms and instructions, and copies of the major tax forms used for the various taxes administered by the Tax Commission.	$3 per copy. Updated Annually

INFORMATIONAL PUBLICATIONS

NAME OF PUBLICATION	DESCRIPTION	PUBLICATION FEE
Business Starter Kit	Contains all the necessary forms needed when starting a new business, seminar information on Small Business Workshops, a copy of the S.C. Tax Commission's, Business Tax Guide for South Carolina and the S.C. State Development Board's, South Carolina Business Formation and Expansion Manual.	NO CHARGE

These publications are available from the South Carolina Tax Commission, Attn: Publications, Administrative Division, P. O. Box 125, Columbia, South Carolina 29214. Phone: (803) 758-2621

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